

BRISTOL SAMARITANS

England & Wales · Charity number 1168123

Details

Other names THE SAMARITANS OF BRISTOL BRANCH

Status Registered

Legal form CIO

Registered 2016-07-07

Register [View on the Charity Commission register](#)

Contact

Address The Samaritans
37 St. Nicholas Street
Bristol
BS1 1TP

Phone 01179279387

Email bristol@samaritans.org

Website www.samaritans.org/branches/bristol-samaritans

Activities

Objects: TO WORK FOR THE ASSISTANCE OF PERSONS WHO ARE SUICIDAL, DESPAIRING OR DISTRESS BY PROVIDING A SERVICE INTENDED FOR THE BENEFIT OF PERSONS IN THE CITY OF BRISTOL, GREATER BRISTOL, SOUTH GLOUCESTERSHIRE AND THE SURROUNDING AREA (BUT WITHOUT SPECIFIC LIMITATIONS AS TO THE AREA) TO ENABLE SUCH PERSONS TO RECEIVE IMMEDIATE HELP, COMPASSION AND BEFRIENDING .

Activities: To enable persons in the City of Bristol, Greater Bristol, South Gloucester and the surrounding area as well as elsewhere who are experiencing feelings of distress or despair, including those who may be at risk of suicide, to receive confidential emotional support at any time of the day or night in order to improve their emotional health and to reduce the incidence of suicide.

Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Bristol City
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£89,101	£62,733	-	-
2024-03-31	£34,779	£61,740	-	-
2023-03-31	£83,147	£71,145	-	-
2022-03-31	£38,372	£54,690	-	-
2021-03-31	£43,386	£37,215	-	-

Trustees

Name	Role	Appointed
Claire Mead	Chair	2024-10-21
Felicity Bates		2025-03-27
Hana Canter		2024-04-25
Helen Slater		2024-11-21
Jack Burrows		2024-01-20
KARIN BURNETT		2021-10-21
Lawrence Goodwin		2024-04-25
Stephen Lodge		2025-06-27

Linked charities

- BRISTOL SAMARITANS (1168123-1)

BRISTOL SAMARITANS

England & Wales - Charity number 1168123

Accounts

BRISTOL SAMARITANS
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

Charity Registration Number 1168123

BRISTOL SAMARITANS
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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BRISTOL SAMARITANS

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their report and the unaudited financial statements of Bristol Samaritans (the Charity) for the year ended 31 March 2025.

1) OBJECTIVES AND ACTIVITIES

HISTORY

Samaritans was founded in 1953 to offer sympathetic, caring and confidential support at any time to anyone feeling suicidal or in despair. There are more than 200 branches across the UK and Ireland. These branches are maintained and run by around 23,000 volunteers. Until 2016 most branches were financially independent and raised funds for their running costs and managed reserves. From 2016 branches had the option to remain independent or merge with the central charity. Bristol Samaritans volunteers voted to remain independent, which led to the incorporation of the new charity, registered number 1168123. However, the Charity remains very closely affiliated with the central Samaritans, adopts all the policies and procedures developed by the Central Office, and pays an annual contribution.

SAMARITANS VISION, MISSION AND VALUES

Samaritans' vision is that fewer people die by suicide. We work to achieve this vision by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

We are committed to the following values:

- Listening
- Confidentiality
- Being non-judgemental
- Human contact
- People making their own decisions
- Safeguarding of children and vulnerable adults

VOLUNTEERS

The branch is staffed entirely by volunteers. We have around 200 listening volunteers, who are on duty for 4 hours per week on average.

BRANCH INSPECTIONS AND QUALITY ASSURANCE

We continuously evaluate and seek to improve the performance of the Charity. Every 3 years, the branch is subject to an independent Quality Review conducted by a panel of experienced volunteers from the Central Office quality team. This ensures that Bristol Samaritans continues to offer a safe, effective and positive service to our callers, in compliance with policies and procedures. The outcome of the Quality Review is a development plan, which is reviewed at a follow-up visit part way through the three year cycle. The most recent Quality Review was performed in May 2025, with positive feedback received from the quality team.

RISK MANAGEMENT

The risk register is reviewed and updated regularly by the Trustees. Identified risks are evaluated for scale with a mitigation plan established where appropriate. Identified risks sit within the following categories:

- Governance and management
- Financial, legal and regulatory
- Operational
- Safety and security

Whilst the Charity receives income from a diverse range of sources, donations and legacy income in particular are unpredictable. There is a risk that declining income could lead to persistent draw down of reserves, especially against a challenging economic backdrop. The financial performance and position of the Charity are reviewed at each Trustee Board so decisions can be made on cost control or additional fundraising activity in a timely manner.

BRISTOL SAMARITANS

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 MARCH 2025

RISK MANAGEMENT (continued)

The Charity must comply with regulations regarding Fire, Theft, Health and Safety with respect to its branch operations. There could be a risk of financial loss, injury or loss of life in the most extreme circumstances. Samaritans Central Office provides a governance checklist which is used to ensure that the branch is operated in a compliant manner with appropriate safeguards put in place to protect both volunteers and callers.

Damage to the branch building could result in disruption of our service and could also lead to a loss of rental income. We hold an insurance policy which is standardised across Samaritans branches and includes business interruption provision.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE

(a) Callers and Contacts

The total number of contacts with members of the public were (calendar years):

	<u>2024</u>	<u>2023</u>
By telephone	22,218	19,324
By email	4,264	3,633
Face-to-face (outreach)	54	104
Total contacts	26,536	23,061

Nationally, Bristol Samaritans is a significant contributor to national capacity to support callers. We are proud to be a 24/7 branch operating around the clock to support callers, and are the leading branch in the South West for covering the nighttime hours of most need for our callers. We have been able to significantly increase the number of contacts taken by telephone and email from 2023 to 2024, enabled by increasing the number of new volunteers completing training.

(b) Outreach to the General Public

Our outreach activity providing face-to-face emotional support focusses on groups and communities at higher risk of suicide, including the homeless and veterans. We also work in partnership with the Bristol Royal Infirmary, with a referral scheme for patients being discharged from hospital.

We have a longstanding relationship with two local prisons, HMP Bristol and HMP Eastwood Park. The branch prison teams continued to train prisoners in active listening to enable them to offer emotional support to fellow inmates.

(c) Fundraising Events

We see fundraising events as a way to support our work financially whilst also showing people that we are approachable. We regularly participate in coordinated fundraising activities such as Dragon Boat Racing, Bristol Balloon Fiesta, and Sarah Millican concerts, and continue to look for further fundraising opportunities.

(d) Other significant events

Following the completion of the previous directorate, a new Branch Director and Branch Leadership Team were recruited and appointed in Q4 2024.

We have successfully transitioned to the digital Listening Centre platform as part of a project led by Samaritans Central Office to futureproof our service ahead of the nationwide upgrade to digital phone lines.

Samaritans Central Office is working on an on-line chat service to enable people to talk to a Samaritans volunteer via instant messaging, in real time. We are keen to offer this service when it is rolled out to more branches, so need to focus on increasing our capacity accordingly.

BRISTOL SAMARITANS

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 MARCH 2025

3) FINANCIAL REVIEW

FINANCIAL POLICIES

These financial statements must comply with statutory requirements and with the branch constitution.

Reserves and Investment Policy

The Financial Policies and Procedures, as approved by the Trustees in June 2025, specify the following key principles in relation to Reserves and Investment:

- (1) The income of the Charity is intended to be spent to meet the objectives of the Charity within a reasonable timeframe.
- (2) Restricted funds will be held separately from unrestricted funds and will be only used in accordance with restrictions as per the contract agreement with the fund provider(s).
- (3) It is accepted that the income and expenditure of the charity will inevitably fluctuate and that some level of reserves should be held as a designated Operational Reserve so that the operations of the charity are not adversely affected by such fluctuations. The Operational Reserve is set at 18 months of operating expense budget based on average monthly spending over the past three financial years. The average monthly operating expense over the period April 2022 to March 2025 was £5,415 so the Operational Reserve was £97,472 at 31 March 2025.
- (4) The Trustees have designated a Volunteer Experience Reserve, with the intention of using these funds to improve branch facilities based on volunteer feedback. The aim is to support volunteer retention, which is so important as a foundation for the service provided to our callers, by improving the volunteer experience of coming into branch for shifts.
- (5) The Charity retains the right to create further designated reserves for specific purposes. At present there are no other foreseeable areas where such specific reserves are appropriate.
- (6) General Funds are the excess of total funds held by the Charity after providing for the restricted funds, general and specific reserves described above. General Funds were £5,116 at 31 March 2025 (2024: £4,915).

Investment Powers & Restrictions.

The Charity's constitution places no restrictions on the investment powers of Trustees.

Financial Controls

The Trustees believe that existing controls are adequate to safeguard the assets of the charity.

Payments to Trustees

No remuneration was paid to any of the Trustees. All Trustees have additional duties as volunteers (including listening and / or management roles). During the period, 2 Trustees (2024: 4 Trustees) were reimbursed for expenses in performing duties as a Trustee, amounting to £70 (2024: £307).

RESULTS FOR THE PERIOD

Charity income was £89,101 for the year, which was significantly higher than £34,779 in the prior year due to a significant legacy received. Expenditure was £62,733, with the contribution to the Samaritans Central Office comprising over a fifth of this expenditure at £14,170. Overall net assets increased in the year to £622,862, with the majority being the Bristol branch property held at cost of £457,881.

4) STRUCTURE, GOVERNANCE AND MANAGEMENT

As a means of induction new trustees are provided with an information pack and are required to complete on-line training to cover their role as trustee. Information provided includes the Charity Commission publication CC3 (a) describing the responsibilities of charity trustees, and details of the constitution and governance required, which is specific to their branch. The on-line training package is easily available on-line and has been designed specifically by the Samaritans Central Office with all the needs of Trustees in mind.

BRISTOL SAMARITANS

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 MARCH 2025

4) STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

ORGANISATION OF THE BRISTOL BRANCH

The Charity operates from a building that it owns at 37 St Nicholas Street, in the centre of Bristol. This is staffed by volunteers 24 hours a day (with minor exceptions) and 7 days a week throughout the year. Calls are taken on the telephone or by email. Days are divided into six shifts, each shift having a leader. Calls made to the national Samaritans number are automatically directed to a branch which has a phone line available at that time. Bristol Samaritans has adopted the model constitution for affiliated branches, with minor amendments. It is managed by a Director and Trustee Board. The Director is responsible for matters relating to callers and volunteers, as well as the general administration of the Branch. The Trustee Board is responsible for raising funds and providing the facilities to support the Director in their role. The Director is chosen by a process of consultation with volunteers and by a special sub-committee, and is required to serve for a maximum of three years. The Trustees are elected at Annual General Meetings and serve for a maximum period of six years. The Director appoints Deputy Directors to be responsible for major functions such as Recruitment, Mentoring, Core Training, Volunteer Support, and Outreach.

REMUNERATION POLICY

As all the activities are performed by volunteers only, there are no employees. As a consequence no remuneration is being paid and there is no policy on this matter.

5) STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for the preparing of the Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 25 September 2025 and signed on their behalf by:



Claire Mead
Director and Chair of Trustee Board

BRISTOL SAMARITANS

TRUSTEES' ANNUAL REPORT (continued) YEAR ENDED 31 MARCH 2025

6) REFERENCE AND ADMINISTRATIVE DETAILS

LEGAL STATUS

Bristol Samaritans is a registered charity, with charity registration number 1168123. It is a Charitable Incorporated Organisation (CIO) governed by constitution adopted at incorporation on 7 July 2016. Trustees are responsible for all the affairs of the Charity and may for that purpose exercise all the powers of the Charity.

Associated names are The Samaritans of Bristol and The Samaritans Bristol Branch.

OFFICERS AND PROFESSIONAL ADVISERS

Trustees	Claire Mead	(Director and Chair) - appointed October 2024
	Felicity Bates	(Branch Treasurer) - appointed March 2025
	Hana Canter	(Branch Secretary) - appointed April 2024
	Karin Burnett	
	Jack Burrows	
	Lawrence Goodwin	- appointed April 2024
	Helen Slater	- appointed November 2024
	Stephen Lodge	- appointed June 2025
	Susheel Chumber	- resigned October 2024
	Alex Cheremukhin	- resigned March 2025
	Robert Morgan	- resigned October 2024
	Kevin Kirwan	- resigned October 2024
	Samantha De Alwis	- resigned May 2025
	John Dolton	- resigned June 2024
	Kamlesh De Alwis	- resigned April 2025
	Zoe Sofia Moore	- appointed July 2024 and resigned October 2024

Registered Office 37 St Nicholas Street
Bristol
BS1 1TP

Independent Examiner Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Bankers and other Financial Advisers Barclays Bank plc
54 Lombard Street
London
EC3P 3AH

Maxim Financial Planning Ltd
14 Thirlmere Street
Patchway
Bristol
BS34 5PD

BRISTOL SAMARITANS

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

I report to the trustees on my examination of the accounts of Bristol Samaritans (the Charity) for the year ended 31 March 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston BSc ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Date: 25 September 2025

BRISTOL SAMARITANS

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025**

	NOTE NO	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
Income from:					
<u>Donations and Legacies</u>					
Donations and Legacies	2	65,904	-	65,904	12,045
Local Authority and Prison Grants	3	4,079	-	4,079	4,079
Total Donations and Legacies		69,983	-	69,983	16,124
<u>Investments</u>	4	18,001	-	18,001	17,793
<u>Other Activities</u>	5	1,117	-	1,117	862
Total Income		89,101	-	89,101	34,779
Expenditure on:					
<u>Charitable Activities</u>					
Premises Expenditure	6	21,397	-	21,397	24,498
Contributions to Central Funds	7	14,170	-	14,170	6,113
Operational Expenses	8,9,10	22,465	321	22,786	20,858
Sundry Expenses	11	4,280	-	4,280	10,196
Total Charitable Activities		62,312	321	62,633	61,665
<u>Raising Funds</u>		100	-	100	75
Total Expenditure		62,412	321	62,733	61,740
Other Recognised Gains / (Losses)					
Gains / (Losses) on Investments	14	(3,486)	-	(3,486)	12,112
Net Income / (Expenditure)		23,203	(321)	22,882	(14,849)
Net Movement in Funds		23,203	(321)	22,882	(14,849)
Reconciliation of Funds					
Total Funds Brought Forward	17	599,659	321	599,980	614,829
Total Funds Carried Forward	17	622,862	-	622,862	599,980

The prior year comparative for other recognised gains / (losses) was represented by unrestricted funds.
The prior year comparative for net income / (expenditure) was represented by unrestricted funds except for (£1,879).

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

BRISTOL SAMARITANS

**BALANCE SHEET
AS AT 31 MARCH 2025**

		31 March 2025		31 March 2024
	NOTE NO	£		£
FIXED ASSETS				
<u>Tangible Fixed Assets</u>				
Freehold Property	13	457,881		457,881
Fixtures and Fittings	13	2,393		3,384
<u>Investments</u>	14	125,677		129,163
		585,951		590,428
CURRENT ASSETS				
Debtors and Prepayments	15	6,469		7,008
Cash at Bank		63,265		15,808
		69,734		22,816
CREDITORS FALLING DUE WITHIN ONE YEAR				
Creditors and Accruals	16	(24,073)		(13,264)
		(24,073)		(13,264)
NET CURRENT ASSETS				
		45,661		9,552
CREDITORS FALLING DUE WITHIN MORE THAN ONE YEAR				
Rental Deposit Account		-		8,750
Deposit held for Tenants		(8,750)		(8,750)
		(8,750)		-
NET ASSETS				
		622,862		599,980
FUNDS				
Restricted funds	18	-		321
Unrestricted funds				
<i>Unrestricted - Designated Funds</i>	18	617,746		594,744
<i>Unrestricted - General Funds</i>	18	5,116		4,915
Total funds		622,862		599,980

Approved by the Trustees on 25 September 2025 and signed on their behalf by:

Claire Mead

Claire Mead (Branch Director)

Felicity Bates

Felicity Bates (Branch Treasurer)

BRISTOL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

1) ACCOUNTING POLICIES

a) Basis for accounts preparation

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The charity is a Public Benefit entity.

b) Income

Income from donations

Income from donations is included in income when it is receivable, except as follows:

- (i) When donors specify that donations given to the charity must be used in future accounting periods:
- (ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until these conditions have been met.

Legacies

Income from legacies is recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable Activities

Expenditure consists of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Publicity

Publicity costs itemised under note 9 below, are not for raising funds, but to raise awareness of our availability to those in distress and for recruiting potential volunteers.

Governance Costs

Expenditure includes those costs associated with meeting the constitutional and statutory requirements of the charity. They have been included within charitable activities in accordance with the SORP.

BRISTOL SAMARITANS

NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2025

1) ACCOUNTING POLICIES (Continued).

d) Assets

Tangible Fixed Assets

Expenditure on tangible assets is capitalised if the cost of any item exceeds £3,000. Fixed assets are held at cost and include full costs of mixed use property when the fair value of the investment property component cannot be measured reliably.

Investments

Investments are stated at market value. Unrealised and realised gains / losses are shown separately in the Statement of Financial Activities.

Depreciation Policy

Fixed assets held for use by the charity are depreciated at annual rates calculated to spread the cost (less anticipated residual value) over its expected life.

Fixtures and fittings are depreciated straight line over 10 years.

No depreciation has been charged on freehold property as the Trustee Board considered that the property is maintained to a sufficiently high standard that no diminution in the value has taken place. The Trustees consider the estimated residual value of freehold property is not materially different to the carrying value.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Debtors

Debtors are measured at their recoverable amount, or in the case of prepayments, as the amount the Charity has paid in advance for goods and services it will receive.

f) Creditors

Creditors are measured as the amounts owed by the Charity, including amounts owed for goods and services received but not paid for by the balance sheet date.

g) Funds

Restricted funds

Can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

Unrestricted - Designated funds

Are funds without any restrictions, e.g. raised by general fundraising or coming from general donations, set aside by the Trustees for general (e.g. to cover operational expenses) or specific future purposes (e.g. projects, specific risks).

Unrestricted - General funds

Are funds in excess of Restricted and Designated funds as described above. Such funds can be used at the discretion of the Trustees in accordance with the charitable objects.

BRISTOL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025**

DETAILS OF ITEMS IN STATEMENT OF FINANCIAL ACTIVITIES AND BALANCE SHEET

INCOME	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2025	Total Funds Year ended 31 March 2024
	£	£	£	£
2 DONATIONS AND LEGACIES				
Legacies	44,452	-	44,452	1,015
Donations from Trusts	12,149	-	12,149	3,278
Other Donations	8,943	-	8,943	7,225
Gift Aid	360	-	360	527
	<u>65,904</u>	<u>-</u>	<u>65,904</u>	<u>12,045</u>
3 LOCAL AUTHORITY AND PRISON GRANTS				
National Offender Management Service	4,079	-	4,079	4,079
	<u>4,079</u>	<u>-</u>	<u>4,079</u>	<u>4,079</u>
4 INCOME FROM INVESTMENTS				
Rent Received	17,500	-	17,500	17,500
Bank Interest Received	501	-	501	293
	<u>18,001</u>	<u>-</u>	<u>18,001</u>	<u>17,793</u>
5 INCOME FROM OTHER ACTIVITIES				
Fundraising	1,117	-	1,117	862
	<u>1,117</u>	<u>-</u>	<u>1,117</u>	<u>862</u>
TOTAL INCOME	<u>89,101</u>	<u>-</u>	<u>89,101</u>	<u>34,779</u>

Prior year comparatives were represented by unrestricted funds except for income of £1,220 in donations from companies.

BRISTOL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025**

EXPENDITURE	Unrestricted Funds	Restricted Funds	Total Funds Year ended 31 March 2025	Total Funds Year ended 31 March 2024
	£	£	£	£
6 PREMISES EXPENDITURE				
Water and Sewerage	744	-	744	638
Housekeeping	4,968	-	4,968	4,162
Equipment	1,742	-	1,742	3,889
Repairs and Maintenance	3,438	-	3,438	3,126
Gas and Electricity	4,063	-	4,063	6,489
Insurance	3,605	-	3,605	3,500
Rent and Rates	2,837	-	2,837	2,694
	<u>21,397</u>	<u>-</u>	<u>21,397</u>	<u>24,498</u>
7 CONTRIBUTIONS TO CENTRAL FUNDS				
On income	3,397	-	3,397	964
On reserves	10,773	-	10,773	5,149
	<u>14,170</u>	<u>-</u>	<u>14,170</u>	<u>6,113</u>
8 OPERATIONAL EXPENSES				
Volunteers Expenses	5,713	-	5,713	5,812
Taxis	6,471	-	6,471	5,869
IT	4,195	-	4,195	4,418
Postage, Printing and Stationery	229	-	229	808
Trustee Expenses	70	-	70	307
	<u>16,678</u>	<u>-</u>	<u>16,678</u>	<u>17,214</u>
9 PUBLICITY EXPENSES				
Publicity and Outreach	3,723	321	4,044	2,088
	<u>3,723</u>	<u>321</u>	<u>4,044</u>	<u>2,088</u>
10 GOVERNANCE COSTS				
Independent Examination	1,524	-	1,524	1,452
Legal Fees	450	-	450	18
Reporting Expenses	90	-	90	86
	<u>2,064</u>	<u>-</u>	<u>2,064</u>	<u>1,556</u>
11 SUNDRY EXPENSES				
Depreciation	990	-	990	990
Donations	-	-	-	5,300
Miscellaneous Expenses	3,290	-	3,290	3,906
	<u>4,280</u>	<u>-</u>	<u>4,280</u>	<u>10,196</u>
EXPENDITURE ON CHARITABLE ACTIVITIES	<u>62,312</u>	<u>321</u>	<u>62,633</u>	<u>61,665</u>

Prior year comparatives were represented by unrestricted funds except for volunteers expenses of £1,320 and publicity and outreach expenses of £1,779.

EXPENDITURE ABOVE IS STATED AFTER CHARGING:	Total Funds Year ended 31 March 2025	Total Funds Year ended 31 March 2024
	£	£
Independent Examination	1,524	1,452
Depreciation	990	990
Trustees' travel expenses (2 Trustees were reimbursed during the year (2024: 4)	70	307
	<u>3,584</u>	<u>3,749</u>

BRISTOL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025**

13 TANGIBLE FIXED ASSETS	Freehold Property	Fixtures / Fittings and Equipment	Total
	£	£	£
COST			
Balance at 1 April 2024	457,881	18,955	476,836
Balance at 31 March 2025	457,881	18,955	476,836
DEPRECIATION			
Balance at 1 April 2024	-	15,572	15,572
Charge for year	-	990	990
Balance at 31 March 2025	-	16,562	16,562
NET BOOK VALUE			
At 31 March 2024	457,881	3,383	461,264
At 31 March 2025	457,881	2,393	460,274

14 FIXED ASSET INVESTMENTS	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
Market value at start of year	129,163	117,051
Withdrawals	-	-
Net gain / (loss) on revaluation	(3,486)	12,112
Market value at end of year	125,677	129,163

All investments are listed on a recognised stock exchange.

<u>Analysis of Investment Fund</u>	£	£
Abrdn Ethical Corporate Bond Acc	10,349	10,267
Abrdn Global Sustainable Equity Acc	2,844	3,184
Aegon Ethical Corporate Bond	10,754	10,518
Aegon Ethical Equity Acc	2,314	2,346
CT Responsible Global Equity Acc	2,148	2,259
Eden Tree Sterling Bond Inc	9,666	10,051
FP WHEB Sustainability Acc	6,823	8,092
Janus Henderson Global Sustainable Equity Acc	12,047	12,097
Jupiter Ecology Acc	19,425	20,979
Liontrust Sustainable Future Corporate Bond Inc	10,091	10,464
Liontrust Sustainable Future Global Growth Acc	2,084	2,223
Rathbone Ethical Bond Acc	12,080	11,803
Royal London Sustainable World Trust Acc	22,929	23,249
Schroder QEP Global Core	1,635	1,591
Other non-material funds	488	40
	125,677	129,163

BRISTOL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025**

15 DEBTORS AND PREPAYMENTS	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
Trade Debtors	-	15
Prepayments	6,469	6,993
	6,469	7,008

16 CREDITORS AND ACCRUALS	Total Funds Year ended 31 March 2025 £	Total Funds Year ended 31 March 2024 £
Trade Creditors	8,216	5,335
Accruals and Deferred Income	15,857	7,929
	24,073	13,264

17 MOVEMENT OF FUNDS	1 April 2024 £	Income £	Expenditure £	Transfers and Gains/Losses £	31 March 2025 £
Restricted Funds	321	-	(321)	-	-
Unrestricted Funds					
Designated - Fixed Assets	461,266	-	(990)	(2)	460,274
Designated - Operational Reserve	93,478	-	-	3,994	97,472
Designated - Volunteer Experience	40,000	-	-	20,000	60,000
General Funds	4,915	89,101	(61,422)	(27,478)	5,116
Total Unrestricted Funds	599,659	89,101	(62,412)	(3,486)	622,862
Total Funds	599,980	89,101	(62,733)	(3,486)	622,862

BRISTOL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025**

17 MOVEMENT OF FUNDS (continued)

Previous year	1 April 2023 £	Income £	Expenditure £	Transfers and Gains £	31 March 2024 £
Restricted Funds	2,200	1,220	(3,099)	-	321
Unrestricted Funds					
Designated - Fixed Assets	462,256	-	(990)	-	461,266
Designated - Operational Reserve	81,154	-	-	12,324	93,478
Designated - Relocation Reserve	50,000	-	-	(50,000)	-
Designated - Better Bristol Experience	-	-	-	40,000	40,000
General Funds	19,219	33,559	(57,651)	9,788	4,915
Total Unrestricted Funds	<u>612,629</u>	<u>33,559</u>	<u>(58,641)</u>	<u>12,112</u>	<u>599,659</u>
Total Funds	<u><u>614,829</u></u>	<u><u>34,779</u></u>	<u><u>(61,740)</u></u>	<u><u>12,112</u></u>	<u><u>599,980</u></u>

Restricted Funds

Restricted funding was provided by Great Western Railway in previous years as a multiyear programme to support local volunteer recruitment and outreach by branches on the Great Western Railway route.

Unrestricted Funds

These funds can be used to further the objectives of the Charity at the discretion of the Trustees. During the year, general unrestricted funds to the value of £27,478 were transferred to designated funds to ensure sufficient balances at year end.

Designated Funds

The Fixed Assets designated fund represents the net book value of fixed assets held. The Operational Reserve is to hold the equivalent of 18 months of average operating costs over the past 3 financial years to accommodate any shortfall in income or unexpected expenditure. The Volunteer Experience fund (formerly referred to as Better Bristol Experience) is designated for branch improvements based on volunteer feedback in order to support higher volunteer retention.

18 NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Fixed Asset investments £	Other net assets £	Total £
Restricted funds	-	-	-	-
Unrestricted funds				
Designated funds	460,274	125,677	31,795	617,746
General funds	-	-	5,116	5,116
	<u>460,274</u>	<u>125,677</u>	<u>36,911</u>	<u>622,862</u>
Total Funds	<u><u>460,274</u></u>	<u><u>125,677</u></u>	<u><u>36,911</u></u>	<u><u>622,862</u></u>
Previous year				
	Tangible fixed assets £	Fixed Asset investments £	Other net assets £	Total £
Restricted funds	-	-	321	321
Unrestricted funds				
Designated funds	461,266	133,478	-	594,744
General funds	-	(4,315)	9,230	4,915
	<u>461,266</u>	<u>129,163</u>	<u>9,230</u>	<u>599,659</u>
Total Funds	<u><u>461,266</u></u>	<u><u>129,163</u></u>	<u><u>9,551</u></u>	<u><u>599,980</u></u>

BRISTOL SAMARITANS

**NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025**



19 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year other than those disclosed elsewhere in the accounts.

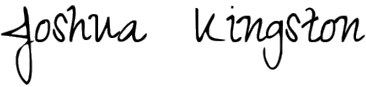
Document Details

Title	2025 Financial Statements
File Name	Bristol Samaritans Financial statements 2024-25.pdf
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BRISTOL SAMARITANS

England & Wales - Charity number 1168123

Accounts

BRISTOL SAMARITANS
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Charity Registration Number 1168123

BRISTOL SAMARITANS

**FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

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The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31 March 2024.

1) OBJECTIVES AND ACTIVITIES

HISTORY

Samaritans was founded in 1953 to offer sympathetic, caring and confidential support at any time to anyone feeling suicidal or in despair. There are more than 200 branches across the United Kingdom, the Channel Islands, the Isle of Man and the Republic of Ireland. These branches are maintained and run by over 20,000 volunteers. Until 2016 most branches were financially independent and raised funds for their running costs and managed reserves. From 2016 branches had the option to remain independent or merge with the central charity. Bristol Samaritans volunteers voted to remain independent, which led to the incorporation of the new charity, registered number 1168123. However, the charity remains very closely affiliated with the central Samaritans, adopts all the policies and procedures developed by the Central Office, and pays annual contribution.

SAMARITANS VISION, MISSION AND VALUES

Samaritans' vision is that fewer people die by suicide. We work to achieve this vision by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

We are committed to the following values:

- Listening
- Confidentiality
- Being non-judgemental
- Human contact
- People making their own decisions
- Safeguarding of children and vulnerable adults

VOLUNTEERS

The Branch is staffed entirely by volunteers, whose numbers are around 200. Listening volunteers are on duty for periods on average of 4 hours per week.

WORK IN PRISONS

Because of the number of prisoners who take their own life, the prison authorities welcome the presence of Samaritans in prisons. The organisation trains suitable prisoners who act as listeners to other prisoners. Due to the turnover of prisoners ending their sentences, this is very much an ongoing process.

BRANCH INSPECTIONS AND QUALITY ASSURANCE

The branch continuously evaluates and seeks to improve its performance. Every 3 years, the branch undergoes an independent Quality Review, conducted by the a panel of experienced volunteers from the central charity's quality team. This ensures that Bristol Samaritans continues to offer a safe, effective and positive service to our callers, in compliance with policies and procedures.

The review also ensures that the branch as an ongoing development plan, which is reviewed at a follow-up visit part way through the three year cycle. The last quality review was in April 2022, and follow up on the development plan in March 2024, both with very positive outcomes.

RISK MANAGEMENT

The risk register is reviewed and updated regularly, at least annually, by the trustees, most recently in July 2024. Risks are categorised under the headings Governance and Management, Financial Legal and Regulatory, Operational and Safety and Security. The scale of risk is evaluated and mitigation plan is established. Key risks requiring trustees' attention are:

2.2 If annual income declines then our potential income could fall below running costs leading to draw down of reserves. Risk is considered as *probable* with *significant impact*, though the velocity of this risk is slow with time to prepare before any significant impact. *Mitigation plan*: Income is received from a diversity of sources: - Investment Income; a continuous flow of occasional donations; sponsored walks; donations after talks, major events etc, and occasionally an Annual Appeal. General reserve available and established to be between 12 and 18 month's income which will cover any short fall in near term.

4.12 If Samaritans Central Office (SCO) don't deliver a timely comms solution on VOIP we will no longer be able to deliver a listening service. Risk is considered as possible with catastrophic impact. *Mitigation plan*: Dedicated Trustee appointed to supervise the project working in close alignment with the providers and regular reporting to the Trustees Board. Current target is to complete migration during the Autumn of 2024.

5.3 If branch does not comply with Fire, Theft, Health and Safety regulations then there may be a potential for loss of life, injury or financial loss to volunteers and callers; interruption to the service; also implications for Employers' and Public Liability. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: The branch validates it's compliance against Samaritans Central Office governance checklists. In January 2024, the trustees also commissioned an independent audit of health and safety, and are implementing an action plan accordingly. A reasonable adjustment policy takes into account whether a Personal Emergency Evacuation Plans is required for volunteers.

5.9 If the branch does not have a Safeguarding Policy as required by the Charity Commission then the Trustees could be held in default. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: Samaritans Central Office have produced a Safeguarding Policy template, acceptable to the Charity Commission, which the branch has adopted. Volunteers review safeguarding annual through an "Ongoing Mentoring" scheme, and the branch procedures are reviewed and updated annual.

Risks are covered by insurance through the Samaritan standard insurance policy, which includes business interruption insurance to cover the cost of hiring temporary premises etc. The office and operations rooms all have key code locks on them.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**(a) Callers and Contacts.**

The total number of contacts with members of the public were (calendar years):

	<u>2023</u>	<u>2022</u>
By telephone	19,324	22,956
E-mail contacts	3,633	3,770
Face-to face Outreach contacts	104	31
<i>Total Callers</i>	<i>23,061</i>	<i>26,757</i>

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

Nationally, Bristol Samaritans is a significant contributor to national capacity to support callers. We continue to aim to support callers day and night, it has become more challenging to cover the number of phone lines and hours that we used to. 20% of our volunteer hours are during the night hours when fewest volunteers are available nationally, and when callers are waiting the longest to speak to a volunteer. Email support is now delivered between a mix of a national email hub, and a smaller number of local branches that include Bristol. With additional processes to ensure quality across the board, emails are taking up more volunteer time. Bristol is proud to report that it delivers 3% of the national capacity for responding to email callers. Post-pandemic, the volunteering sector has had difficulty recruiting volunteers who can provide as many hours as they may have done in the past. This combined with increased time on email responses has resulted in a slight reduction in phone calls taken. Face-to-face contacts remain on hold while we focus our resources on getting proactively into the community, though this may be open to be reassessed following the update of the approach nationally .

(b) Outreach to the General Public

Our continued push in going out into the community has seen a rise in face-to-face contacts outside the branch, focusing at-risk groups: visiting high risk parts of the city; reaching vulnerable people such as the homeless and veterans, attending events in the community.

We have remained a part of an ongoing national project working with Network Rail, which seeks to train rail staff to help them recognise suicidal behaviour and to take the appropriate measures. Dedicated funding from GWR has helped us to recruit resources into the Outreach team, increase awareness of our support on the local railway network, and to upskill some of our volunteers to become post-incident responders on the rail network.

Another partnership which works on a referral scheme is with A&E Department at the Bristol Royal Infirmary, with patients being discharged from hospitals.

Our longstanding relationship with HMP Bristol and HMP Eastwood Park continues and the branch prison teams continued to train prisoners to support fellow inmates in active listening to enable them to offer emotional support. We have also increased awareness of our support to prison staff at HMP Ashfield, which doesn't currently operate a Samaritans listener scheme.

(c) Fund Raising Events

We see fundraising events not only as a way to support our work but to show people that we are approachable. Some private donors will actually talk to us about their trouble and we can explain what we can offer them should they call us. Fundraising remains an important part of our work as we have to cover branch expenses every month. The Branch continues to participate in coordinated fundraising activities like Dragon Boat Racing, Bristol Balloon Fiesta, Sarah Millican concerts and others. Opportunities to establish additional fundraising pipeline are being explored.

Due to the substantial level of reserves, Trustees decided not to run the Annual Appeal this year, though we hope that our significant coverage on ITV South West in July 2024 will continue to draw attention to our cause.

(d) Other significant events

In December 2022 Bristol City Council have introduced Clean Air Zone, which means that some volunteers are incurring additional costs to be able to drive to the Branch, up to £18 per one shift, when shift goes over midnight. Such costs are reimbursed in line with Branch's policies and the first full year impact on the Branch financials is £630. Together with parking challenges in the centre this continues to make the access to the Branch more and more difficult from accessibility, safety and the cost of volunteering perspectives. This is particularly relevant when Bristol Samaritans are focussing on Equity, Diversity and Inclusivity.

As a response, in 2021 the Branch appointed a team to investigate the options and possibilities to meet these challenges. They have interviewed and surveyed the volunteers, assessed and compared options, associated pro's and cons, including costs. As a result of these consultations and the outcome of "Plan for Bristol" project, the Trustees have decided not to pursue any relocation options, but to invest into fixing issues and improving the volunteer experience within existing premises. The current branch leadership team has scoped out programme of potential works for the new branch leadership team (from October 2024 onwards) to be able to take as a starting point for such improvements. In order to support this agenda, the Trustees feel prudent to set Better Bristol Experience (BBE) Reserve to replace previously held Relocation Reserve.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

For callers who prefer not to use the phone, but require immediate support, the Central Charity is working on an on-line chat service to talk to a Samaritan via instant messaging, in real time. As this service is finalised and rolled out, Bristol Samaritans will need to retain focus on increasing capacity to reach more callers in more ways.

(e) Plans for the future

Bristol Samaritans has continued focus on the following, with a new team to establish specific priorities for the three years ahead:

- Increasing our reach and impact in the local community, as well as partnerships, focussing outreach and activities on high risk groups, with the ultimate aim that suicide rates in the Bristol area begin to reduce. As all of our activities are run by volunteers, this will first require an upscaling of capacity through recruiting more of them.

- Equity, Diversity and Inclusivity, ensuring that all volunteers have a sense of place and belonging in the charity, and are enabled as far as possible to contribute to our vision that fewer people die by suicide.

3) FINANCIAL REVIEW

FINANCIAL POLICIES

The Branch Accounts must comply with statutory requirements and with the branch constitution.

Reserves and Investment Policy

Financial Policies and Procedures, approved by Trustees in May 2017 and last reviewed in May 2024 specify the following key principles in relation to Reserves and Investment:

(1) The income of the charity is intended to be spent to meet the objects of the charity within a reasonable timeframe.

(2) **Restricted funds** will be held separately from the rest of the funds and will be only used in accordance with restrictions as per the contract agreement with the fund provider(s).

(3) It is accepted that the income and expenditure of the charity will inevitably fluctuate and that some level of reserves should be held so that the operations of the charity are not adversely affected by such fluctuations; the designated **Operational Reserve**. The limits are not fixed but relate to general economic conditions. At present the economy is still performing poorly, with the impacts of high inflation, high energy costs and the war in Ukraine unpredictable. The level of donations might fall significantly. At the same time, rental income is expected to remain stable. As a result, the Trustees believe it will be appropriate for the General Reserve to remain larger than under more favourable economic conditions, i.e. 18 months operating expense budget. Based on average monthly spending in the last 3 years, this would be £93,478.

(4) In order to support the agenda of improving volunteers' experience within current premises, the Trustees feel prudent to replace previously held Relocation reserve by to setting **Better Bristol Experience (BBE) Reserve** of £40,000 (with upper limit of £200,000).

(5) The charity retains the right to create further designated reserves for specific purposes. At present there are no other foreseeable areas where such specific reserves are appropriate.

(6) Free **General Funds**, which are the excess of total funds held by the charity after providing for the restricted funds, general and specific reserves described above, were £4,915 as at 31.03.2024 (2023: £19,219).

The Trustee Board considers it would be prudent to keep at least 3 months operating costs in the readily available form, i.e. deposit account at Barclays bank to ensure that, even in the event of a significant fall in donations or a sudden problem with its premises, the branch could have sufficient cash flow to continue to operate smoothly without withdrawing long term investments.

3) FINANCIAL REVIEW (Continued)

FINANCIAL POLICIES (Continued)

Custodian Trustees.

In order to obviate the need to alter the names of the Trustees of the Building, as changes in the Trustees occur, Samaritans Incorporated, Company Registration 757372, used to act as Custodian Trustee to the building owned by the old charity number 242320, however this has changed with incorporation into CIO and there are no Custodian Trustees to the new Charity number 1168123.

Investment Powers & Restrictions.

The Charity's constitution places no restrictions on the investment powers of Trustees.

Financial Controls

The Trustees believe that existing controls are adequate to safeguard the assets of the charity.

Payments to Trustees

No remuneration was paid to any of the Trustees. All Trustees have duties as active Samaritan Volunteers, (including listening and / or management roles). During the period, 4 Trustees (2023: 4 Trustees) were reimbursed for expenses in performing duties as a Trustee, amounting to £307 (2023: £209).

RESULTS FOR THE PERIOD

Compared to the year before, Branch income fell sharply from £83,147 to a modest £34,779. The main drivers of such a decrease were much lower legacies, totalling only £1,015 instead of £38,503 the year before, and continuous decline in all other forms and sources of donations and income, with the exception of steady and sustainable rent income from The Burger Theory at £17,500 per year.

Fundraising team raised £862 through traditional events and general fundraising, including from our regular donors, some of whom have made monthly donations for many years. Others raise funds at their own life events. Such support is invaluable.

GWR (Great Western Railway) have also continued Community Cohesion Programme transferring another £1,220 of restricted funding.

Considering the level of reserves, the Trustees made the decision not to run the Annual Appeal for the sixth year in a row. However this remains a potential source of additional income should the Branch face significant decrease of reserves and/or need to raise funds for some purpose.

Old Mutual Wealth Investment account, which is allocated to Ethical bonds as advised by the Branch's financial advisors Crystal Wealth Management, followed the trends of the financial markets and recovered compared to the previous year's lows, having positive impact of £12,112 on full year results. It is important to remind that this source of income is heavily dependent on macro-economic trends and performance significantly varies. The risk/benefit investment strategy for the branch has not changed and is long term low risk.

Total expenditure in the period continued to grow, most notably in taxi trips, which went up to £5,869 from £3,826 a year before, but also in other volunteers' expenses. Energy costs inflation had hit its maximum, amounting to £6,489 vs £2,722 a year before. It is expected, that energy costs will follow the market and will reduce upon contract renewal, which is kept at annual review.

3) FINANCIAL REVIEW (Continued)

RESULTS FOR THE PERIOD (Continued)

Overall financial position however remains strong, liquid funds (cash and investment fund) amount to substantial £144,971 (2023: £153,767), which is more than enough to guarantee operational stability for years to come, unless there are radical changes required. As mentioned previously, there is an ongoing project to enhance premises' fitness for the future, which might result in moderate to high investment needs. The likelihood of such an outcome is hard to predict, but the Trustees considered prudent to keep the dedicated reserve for such a purpose at £40,000.

In adherence with the updated Branch's Reserves Policy the designated operational reserve was increased by £12,324 to £93,478 which is equivalent to the 18 months of operating budget (average actuals for the last 3 years are used to estimate operating budget, including all the expenses categories mentioned in Notes 6 to 11 of the financial statements).

4) STRUCTURE, GOVERNANCE AND MANAGEMENT

As a means of induction new trustees are provided with an information pack and are required to complete on-line training to cover their role as trustee. Information provided includes the Charity Commission publication CC3 (a) describing the responsibilities of charity trustees, and details of the constitution and governance required, which is specific to their branch. The on-line training package is easily available on-line and has been designed specifically by the Samaritans Central Office with all the needs of trustees in mind.

ORGANISATION OF THE BRISTOL BRANCH

The Branch operates from a building that it owns at, 37 St Nicholas Street, in the centre of Bristol. This is staffed by the Volunteers 24 hours a day (with minor exceptions) and 7 days a week throughout the year. Calls are taken on the telephone or by email. Days are divided into six shifts, each shift having a leader. Phone calls are made to the National number, and they are automatically directed to a branch which has a phone line available at that time. Teams of prisoner listeners have been trained at two prisons, which are managed by Volunteers from the branch.

Bristol Samaritans is financially self-supporting Charity. The Bristol Branch has adopted the model constitution for affiliated branches, with minor amendments. It is managed by a Director and Trustee Board. The Director is responsible for matters relating to callers and Volunteers, as well as the general administration of the Branch. The Trustee Board is responsible for raising funds and providing the facilities to enable the Director to perform the role adequately. The Director is chosen by a process of consultation with Volunteers and by a special sub-committee, and is required to serve for a maximum of three years. The Trustees are elected at Annual General Meetings and serve for a maximum period of six years.

The Director appoints Deputy Directors for each of the major functions. Currently there are Deputies covering each of the following:

Volunteer Journey; Recruitment; Core Training; Embed Training; Mentoring; Continuous Development; Volunteer support; Caller Support & Safeguarding & Leading; IT and Comms; Change & Internal comms; Outreach; Community; Delegated Chair of Trustees; Deputy with Floating Brief

REMUNERATION POLICY

As all the activities are performed by volunteers only, there are no employees. As a consequence no remuneration is being paid and there is no policy on this matter.

5) STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for the preparing of the Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees on

Susheel Chumber

Mr S. Chumber
Director and Chair of Trustee Board

Date: 19 September 2024

6) REFERENCE AND ADMINISTRATIVE DETAILS**LEGAL STATUS**

The Samaritans of Bristol is a Registered charity, with charity registration number 1168123
It is an Charitable Incorporated Organisation (CIO) governed by constitution adopted at incorporation on 7th July 2016.

Trustees are responsible for all the affairs of the Charity and may for that purpose exercise all the powers of the Charity.

Associated names to Bristol Samaritans are:

The Samaritans of Bristol
The Samaritans Bristol Branch.

OFFICERS AND PROFESSIONAL ADVISERS**The Trustees**

Susheel Chumber	(Director and Chair)
Alex Cheremukhin	(Branch Treasurer)
Robert Morgan	(Branch Secretary)
Kevin Kirwan	
Karin Burnett	
Samanthi Dealwis	- appointed September 2023
Jack Burrows	- appointed January 2024
Lawrence Goodwin	- appointed April 2024
Hana Canter	- appointed April 2024
Zoe Sofia Moore	- appointed July 2024
David Parker	- resigned October 2023
Keith Tempest	- resigned May 2023
Harriet Walker	- resigned January 2024
Natasha Yelland	- resigned January 2024
Helen Turner	- resigned March 2024
John Dolton	- resigned June 2024

Registered Office 37, St Nicholas Street
Bristol, BS1 1TP.

Independent Examiner Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Bankers and other Financial Advisers Barclays Bank plc
54, Lombard St
London EC3P 3AH.

Crystal Wealth Management
19, Portland Square
Bristol BS2 8SJ.

I report to the trustees on my examination of the accounts of Bristol Samaritans (the Charity) for the year ended 31 March 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joshua Kingston

Joshua Kingston BSc ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Date: 19 September 2024

	NOTE NO	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2024 £	Total Funds Year ended 31 March 2023 £
Income from:					
<u>Donations and legacies</u>					
Donations & Legacies	2	10,825	1,220	12,045	55,195
Local Authority & Prison Grants	3	4,079	-	4,079	7,401
Total Donations and Legacies		14,904	1,220	16,124	62,596
<u>Investments</u>	4	17,793	-	17,793	17,556
<u>Other trading activities</u>	5	862	-	862	2,995
Total Income		33,559	1,220	34,779	83,147
Expenditure on:					
<u>Charitable Activities</u>					
Premises Expenditure	6	24,498	-	24,498	19,583
Contributions to Central Funds	7	6,113	-	6,113	6,211
Operational Expenses	8,9,10	17,759	3,099	20,858	15,927
Sundry Expenses	11	10,196	-	10,196	28,924
Total Charitable Activities		58,566	3,099	61,665	70,645
<u>Raising Funds</u>		75	-	75	500
Total Expenditure		58,641	3,099	61,740	71,145
Other recognised gains / (losses)					
Gains / (losses) on Investments	14	12,112	-	12,112	(9,682)
Net Income/(expenditure)		(12,970)	(1,879)	(14,849)	2,320
Net Movement in Funds		(12,970)	(1,879)	(14,849)	2,320
Reconciliation of Funds					
Total Funds Brought Forward	17	612,629	2,200	614,829	612,509
Total Funds Carried Forward	17	599,659	321	599,980	614,829

The prior year comparative for other recognised gains/ (losses) was represented by unrestricted funds.
The prior year comparative for net income was represented by unrestricted funds except for £50.

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

BRISTOL SAMARITANS

BALANCE SHEET
AS AT 31 MARCH 2024

PAGE 11

		31 March 2024	31 March 2023
	NOTE NO	£	£
FIXED ASSETS			
<u>Tangible Fixed Assets</u>			
Freehold Property	13	457,881	457,881
Fixtures & Fittings	13	3,384	4,374
<u>Investments</u>	14	129,163	117,051
		<u>590,428</u>	<u>579,306</u>
CURRENT ASSETS			
Debtors & Prepayments	15	7,008	11,155
Cash at Bank & In Hand		15,808	36,716
		<u>22,816</u>	<u>47,871</u>
CREDITORS FALLING DUE WITHIN ONE YEAR			
Creditors & Accruals	16	(13,264)	(12,348)
		<u>(13,264)</u>	<u>(12,348)</u>
NET CURRENT ASSETS			
		<u>9,552</u>	<u>35,523</u>
CREDITORS FALLING DUE WITHIN MORE THAN ONE YEAR			
Rental Deposit Account		8,750	8,750
Deposit held for Tenants		(8,750)	(8,750)
		<u>-</u>	<u>-</u>
NET ASSETS			
		<u>599,980</u>	<u>614,829</u>
FUNDS			
Restricted funds	18	321	2,200
Unrestricted funds			
<i>Unrestricted - Designated Funds</i>	18	594,744	593,410
<i>Unrestricted - General Funds</i>	18	4,915	19,219
Total funds		<u>599,980</u>	<u>614,829</u>

Approved by the Trustees on19 September.....2024 and signed on their behalf by:

*Susheel Chumber**Alexander Cheremukhin*-----
Susheel Chumber (Branch Chairman).-----
Alexander Cheremukhin (Branch Treasurer).

1) ACCOUNTING POLICIES

a) Basis for accounts preparation

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity is a Public Benefit entity.

b) Income

Income from donations

Income from donations is included in income when it is receivable, except as follows:

- (i) When donors specify that donations given to the charity must be used in future accounting periods:
- (ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies

Income from legacies is recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable Activities

Expenditure consists of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Publicity

Publicity costs itemised under note 9 below, are not for raising funds, but to raise awareness of our availability to those in distress and for recruiting potential volunteers.

Governance Costs

Expenditure includes those costs associated with meeting the constitutional and statutory requirements of the charity. They have been included within charitable activities in accordance with the SORP.

1) ACCOUNTING POLICIES (Continued).

d) Assets

Tangible Fixed Assets

Expenditure on tangible assets is capitalised if the cost of any item exceeds £3,000. Fixed assets are held at cost and include full costs of mixed use property when the fair value of the investment property component cannot be measured reliably.

Investments

Investments are stated at market value. Unrealised & realised gains / losses are shown separately in the Statement of Financial Activities.

Depreciation Policy

Fixed assets held for use by the charity are depreciated at annual rates calculated to spread the cost (less anticipated residual value) over its expected life.

The following rates are currently used:

Fixtures & fittings 10% straight line basis.

No depreciation has been charged on freehold property as the trustee board considered that the property is maintained to a sufficiently high standard that no diminution in the value has taken place. The trustees consider the estimated residual value of freehold property is not materially different to the carrying value.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Debtors

Debtors are measured at their recoverable amount, or in the case of prepayments, as the amount the charity has paid in advance for goods and services it will receive.

f) Creditors

Creditors are measured as the amounts owed by the charity, including amounts owed for goods and services received but not paid for by the balance sheet date.

g) Funds

Restricted funds

Can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

Unrestricted - Designated funds

Are funds without any restrictions, e.g. raised by general fundraising or coming from general donations, set aside by the trustees for general (e.g. to cover operational expenses) or specific future purposes (e.g. projects, specific risks).

Unrestricted - General funds

Are funds in excess of Restricted and Designated funds as described above. Such funds can be used at the discretion of the trustees in accordance with the charitable objects.

DETAILS OF ITEMS IN STATEMENT OF FINANCIAL ACTIVITIES & BALANCE SHEET

INCOME	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2024 £	Total Funds Year ended 31 March 2023 £
2 DONATIONS & LEGACIES				
Legacies	1,015	-	1,015	38,503
Donations from Individuals	5,855	-	5,855	8,888
Donations from Trusts	3,278	-	3,278	2,805
Donations from Churches	100	-	100	100
Donations after Talks	50	-	50	-
Donations from Clubs etc.	-	-	-	75
Donations from Companies	-	1,220	1,220	4,150
Tax Repayment on Covenants/Gift Aid	527	-	527	674
	<u>10,825</u>	<u>1,220</u>	<u>12,045</u>	<u>55,195</u>
3 LOCAL AUTHORITY & PRISON GRANTS				
National Offender Management Service	4,079	-	4,079	7,401
	<u>4,079</u>	<u>-</u>	<u>4,079</u>	<u>7,401</u>
4 INCOME FROM INVESTMENTS				
Rent Received	17,500	-	17,500	17,500
Bank Interest Received	293	-	293	56
	<u>17,793</u>	<u>-</u>	<u>17,793</u>	<u>17,556</u>
5 INCOME FROM OTHER TRADING ACTIVITIES				
Balloon Fiesta	-	-	-	26
Dragon Boat Racing	668	-	668	1,687
Miscellaneous Fund Raising	194	-	194	1,282
	<u>862</u>	<u>-</u>	<u>862</u>	<u>2,995</u>
TOTAL INCOME	<u>33,559</u>	<u>1,220</u>	<u>34,779</u>	<u>83,147</u>

Prior year comparatives were represented by unrestricted funds except for income of £2,150 in donations from companies.

EXPENDITURE	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Year ended	Year ended
	£	£	31 March	31 March
			2024	2023
			£	£
6 PREMISES EXPENDITURE				
Water and Sewerage	638	-	638	436
Housekeeping	4,162	-	4,162	2,896
Equipment	3,889	-	3,889	4,460
Repairs, Maintenance & Health & Safety	3,126	-	3,126	2,936
Gas & Electricity	6,489	-	6,489	2,722
Insurance	3,500	-	3,500	3,644
Rent and Rates	2,694	-	2,694	2,489
	<u>24,498</u>	<u>-</u>	<u>24,498</u>	<u>19,583</u>
7 CONTRIBUTIONS TO CENTRAL FUNDS				
On income	964	-	964	1,888
On reserves	5,149	-	5,149	4,323
	<u>6,113</u>	<u>-</u>	<u>6,113</u>	<u>6,211</u>
8 OPERATIONAL EXPENSES				
Postage	2	-	2	142
Volunteers Expenses	3,862	1,320	5,182	4,795
Bristol Clear Air Zone charges	630	-	630	351
Taxis	5,869	-	5,869	3,826
Printing and Stationery	806	-	806	292
Telephone	4,418	-	4,418	4,173
Training	-	-	-	75
Trustee Expenses	307	-	307	209
	<u>15,894</u>	<u>1,320</u>	<u>17,214</u>	<u>13,863</u>
9 PUBLICITY EXPENSES				
Publicity and Outreach	309	1,779	2,088	631
10 GOVERNANCE COSTS				
Independent Examination	1,452	-	1,452	1,356
Legal fees	18	-	18	-
Reporting Expenses	86	-	86	77
	<u>1,556</u>	<u>-</u>	<u>1,556</u>	<u>1,433</u>
11 SUNDRY EXPENSES				
Depreciation	990	-	990	990
Donations	5,300	-	5,300	25,000
Miscellaneous Expenses	3,906	-	3,906	2,934
	<u>10,196</u>	<u>-</u>	<u>10,196</u>	<u>28,924</u>
EXPENDITURE ON CHARITABLE ACTIVITIES	<u>58,566</u>	<u>3,099</u>	<u>61,665</u>	<u>70,645</u>

Prior year comparatives were represented by unrestricted funds except for operation expenses of £2,100. (Volunteers expenses £1,300 and Taxis £800).

12 EXPENDITURE ABOVE IS STATED AFTER CHARGING:	Total Funds	Total Funds
	Year ended	Year ended
	31 March	31 March
	2024	2023
	£	£
Independent Examination	1,452	1,356
Depreciation	990	990
Trustees' travel expenses	307	209
(4 Trustees were reimbursed during the year (2023: 4)		

13 TANGIBLE FIXED ASSETS	Freehold Property	Fixtures / Fittings & Equipment	Total
	£	£	£
COST			
Balance at 01.04.2023	457,881	18,955	476,836
Balance at 31.03.2024	457,881	18,955	476,836
DEPRECIATION			
Balance at 01.04.2023	-	14,581	14,581
Charge for year	-	990	990
Balance at 31.03.2024	-	15,571	15,571
NET BOOK VALUE			
At 31.03.2023	457,881	4,374	462,255
At 31.03.2024	457,881	3,384	461,265

14 FIXED ASSET INVESTMENTS	Total Funds Year ended 31 March 2024 £	Total Funds Year ended 31 March 2023 £
Market value at start of year	117,051	136,733
Withdrawals	-	(10,000)
Net gain / (loss) on revaluation	12,112	(9,682)
Market value at end of year	129,163	117,051

Analysis of Investments by type

	£	£
- Investments listed on a recognised stock exchanges	129,163	117,051

Analysis of Investment Fund

	£	£
Aberdeen Ethical Corporate Bond Acc	10,267	9,573
Abrdn Global Sustainable and Responsible Inv Eq	3,184	2,707
Aegon Ethical Corporate Bond Acc	10,518	9,874
Aegon Ethical Equity Acc	2,346	2,073
CT Responsible Global Equity Acc	2,259	1,962
EdenTree Responsible & Sustainable Sterling Bond Inc	10,051	9,789
FP WHEB Sustainability	8,092	7,668
Janus Henderson Global Sustainable Equity	12,097	10,173
Jupiter Ecology	20,979	18,877
Liontrust Sustainable Future Corporate Bond	10,464	9,993
Liontrust Sustainable Future Global Growth	2,223	1,872
Rathbone Ethical Bond Acc	11,803	10,768
Royal London Sustainable World Trust	23,249	19,964
Schroder QEP Global Core - U	1,591	1,278
Other non material funds	40	480
	129,163	117,051

15 DEBTORS AND PREPAYMENTS

	Total Funds Year ended 31 March 2024 £	Total Funds Year ended 31 March 2023 £
Trade debtors	15	5,416
Prepayments	6,993	5,739
	<u>7,008</u>	<u>11,155</u>

16 CREDITORS & ACCRUALS

	Total Funds Year ended 31 March 2024 £	Total Funds Year ended 31 March 2023 £
Trade creditors	5,335	4,378
Accruals & deferred income	7,929	7,970
	<u>13,264</u>	<u>12,348</u>

17 MOVEMENT OF FUNDS

	1 April 2023 £	Income £	Expenditure £	Transfers and Gains £	31 March 2024 £
Restricted Funds	2,200	1,220	(3,099)	-	321
Unrestricted funds					
Designated - fixed assets	462,256	-	(990)	-	461,266
Designated - operational reserve	81,154	-	-	12,324	93,478
Designated - relocation reserve	50,000	-	-	(50,000)	-
Designated - Better Bristol Experience	-	-	-	40,000	40,000
General funds	19,219	33,559	(57,651)	9,788	4,915
Total unrestricted funds	<u>612,629</u>	<u>33,559</u>	<u>(58,641)</u>	<u>12,112</u>	<u>599,659</u>
Total funds	<u>614,829</u>	<u>34,779</u>	<u>(61,740)</u>	<u>12,112</u>	<u>599,980</u>

17 MOVEMENT OF FUNDS (continued)**Previous year**

	1 April 2022	Income	Expenditure	Transfers and Gains	31 March 2023
	£	£	£	£	£
Restricted Funds	2,150	2,150	(2,100)	-	2,200
Unrestricted funds					
Designated - fixed assets	463,246	-	(990)	-	462,256
Designated - operational reserve	75,900	-	-	5,254	81,154
Designated - relocation reserve	50,000	-	-	-	50,000
General funds	21,213	80,997	(68,055)	(14,936)	19,219
Total unrestricted funds	610,359	80,997	(69,045)	(9,682)	612,629
Total funds	612,509	83,147	(71,145)	(9,682)	614,829

Restricted Funds

Restricted funding is provided by Great Western Railway as a multiyear programme to support local volunteer recruitment and outreach by branches on the GWR route.

Unrestricted Funds

These funds can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds

The fixed assets designated fund represents the net book value of fixed assets held. The operational reserve is to hold the equivalent of 18 months of average operating costs to accommodate any shortfall in income or unexpected expenditure. Relocation reserve is to provide for potential change of location in case that becomes necessary.

18 NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Fixed Asset investments	Other net assets	Total
	£		£	£
Restricted funds	-	-	321	321
Unrestricted funds				
Designated funds	461,266	133,478	-	594,744
General funds	-	(4,315)	9,230	4,915
Total Funds	461,266	129,163	9,551	599,980

Previous year

	Tangible fixed assets	Fixed Asset investments	Other net assets	Total
	£		£	£
Restricted funds	-	-	2,200	2,200
Unrestricted funds				
Designated funds	462,256	131,154	-	593,410
General funds	-	(14,103)	33,322	19,219
Total Funds	462,256	117,051	35,522	614,829

19 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year other than those disclosed elsewhere in the accounts.

BRISTOL SAMARITANS

England & Wales - Charity number 1168123

Accounts

BRISTOL SAMARITANS
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Charity Registration Number 1168123

BRISTOL SAMARITANS

**FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

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The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31 March 2023.

1) OBJECTIVES AND ACTIVITIES

HISTORY

Samaritans was founded in 1953 to offer sympathetic, caring and confidential support at any time to anyone feeling suicidal or in despair. There are more than 200 branches across the United Kingdom, the Channel Islands, the Isle of Man and the Republic of Ireland. These branches are maintained and run by over 20,000 volunteers. Until 2016 most branches were financially independent and raised funds for their running costs and managed reserves. From 2016 branches had the option to remain independent or merge with the central charity. Bristol Samaritans volunteers voted to remain independent, which led to the incorporation of the new charity, registered number 1168123. However, the charity remains very closely affiliated with the central Samaritans, adopts all the policies and procedures developed by the Central Office, and pays annual contribution.

SAMARITANS VISION, MISSION AND VALUES

Samaritans' vision is that fewer people die by suicide. We work to achieve this vision by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

We are committed to the following values:

- Listening
- Confidentiality
- Being non-judgemental
- Human contact
- People making their own decisions
- Safeguarding of children and vulnerable adults

VOLUNTEERS

The Branch is staffed entirely by volunteers, whose numbers is more than 200. Listening volunteers are on duty for periods on average of 4 hours per week.

WORK IN PRISONS

Because of the number of prisoners who take their own life, the prison authorities welcome the presence of Samaritans in prisons. The organisation trains suitable prisoners who act as listeners to other prisoners. Due to the turnover of prisoners ending their sentences, this is very much an ongoing process.

BRANCH INSPECTIONS AND QUALITY ASSURANCE

The branch continuously evaluates and seeks to improve its performance. Every 3 years, the branch is "visited" by the national Quality Team, a panel of experienced volunteers, appointed by and reporting to the Samaritans Trustees in order to ensure compliance with policies and procedures, share good practice and review the branch's development plan. The last visits took place in April 2022 with very positive outcomes.

RISK MANAGEMENT

The risk register is reviewed and updated annually by the trustees, most recently in July 2022 and January 2023. Risks are categorised under the headings Governance and Management, Financial Legal and Regulatory, Operational and Safety and Security. The scale of risk is evaluated and mitigation plan is established. Key risks requiring trustees' attention are:

1.4 If there is heavy rain, and the drains are blocked, Then water will come into the building, with potential to cause long term damp and rot damage. The ultimate consequence of this is loss to service and financial loss. Risk is considered as *probable* and with *catastrophic impact*. *Mitigation plan*: Regular checks of drainage are now in place. The potential need for additional measures will be discussed at the trustee meetings.

4.10 If there is inappropriate release of confidential information then this may potentially cause problems for volunteers, callers and also reputation damage. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: Volunteers may not always appreciate and stick to the rules on giving out details such as phone numbers. Confidentiality is emphasised repeatedly in Core training. Volunteers are regularly reminded of the rules with notices and other sources of information reinforcing this, and will be asked to complete a . mandatory digital training module in 2023.

4.11 If we have computer failure or a security breach, then risk of confidential information becoming public or not being accessible with additional legal ramifications of the Data Protection Act. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: The Data Protection Policy is reviewed annually by the Trustee Board. eLog information is held nationally, not within the branch. Training on data protection is included in Core training.

5.3 If branch does not comply with Fire, Theft, Health and Safety regulations then there may be a potential for loss of life, injury or financial loss to volunteers and callers; interruption to the service; also implications for Employers' and Public Liability. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: We are required to carry out a formal Fire and a Health and Safety Risk Review to ensure all appropriate measures to prevent, or at least minimise, fire risks have been identified and implemented. An assessment has been carried out by a professional fire fighter and actions taken to comply with the findings. This is reviewed at regular intervals.

5.9 If the branch does not have a Safeguarding Policy as required by the Charity Commission then the Trustees could be held in default. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: Samaritans Central Office have produced a Safeguarding Policy template, acceptable to the Charity Commission, which the branch has adopted.

Risks are covered by insurance through the Samaritan standard insurance policy, which includes business interruption insurance to cover the cost of hiring temporary premises etc. The office and operations rooms all have key code locks on them.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**(a) Callers and Contacts.**

The total number of contacts with members of the public were (calendar years):

	<u>2022</u>	<u>2021</u>
By telephone	22,956	22,211
E-mail contacts	3,770	6,618
Face-to face Outreach contacts	31	-
<i>Total Callers</i>	26,757	28,829

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

The increase in telephone calls is explained by Bristol Samaritans return to strength after the pandemic, as well as a recruitment drive to increase availability to meet the demands of the service. Email contacts have declined due to the opening of a national Email Hub, as well as some additional processes introduced to improve caller experience. Samaritans Central charity no longer offers an SMS service, so we have replaced this statistic with information about face-to-face contacts in Outreach settings. Face-to-face contact the branch remains on hold while we focus our resources on getting proactively into the community.

(b) Outreach to the General Public

Since the end of the pandemic, we have resumed outreach activities, including PSHE lessons in schools, public talks to adult groups about our work, collaboration with local at risk groups and partners in Bristol.

We have remained a part of an ongoing national project working with Network Rail, which seeks to train rail staff to help them recognise suicidal behaviour and to take the appropriate measures. We are now receiving dedicated outreach funding from Great Western Railway, which is shown as restricted reserves in financials.

Our main partnerships which work on a referral scheme with A&E Department at the Bristol Royal Infirmary, with patients being discharged from hospitals, and The Department For Work and Pensions in Bristol and North Somerset, continue to operate and remained very helpful to many vulnerable people in the community.

Our longstanding relationship with HMP Bristol and HMP Eastwood Park continues and the branch prison teams continued to train prisoners to support fellow inmates in active listening to enable them to offer emotional support.

(c) Fund Raising Events

We see fundraising events not only as a way to support our work but to show people that we are approachable. Some private donors will actually talk to us about their trouble and we can explain what we can offer them should they call us. Fundraising remains an important part of our work as we have to cover branch expenses every month.

Since the pandemic, we have resumed coordinated fundraising activities like Dragon Boat Racing, Bristol Balloon Fiesta and others.

Due to the substantial level of reserves, Trustees decided not to run the Annual Appeal this year.

(d) Other significant events

In December 2022 Bristol City Council have introduced Clean Air Zone, which means that some volunteers are incurring additional costs to be able to drive to the Branch, up to £18 per one shift, when shift goes over midnight. Such costs are reimbursed in line with Branch's policies and we expect to see a full year impact in the next financial year. Together with parking challenges in the centre this continues to make the access to the Branch more and more difficult from accessibility, safety and the cost of volunteering perspectives. This is particularly relevant when Bristol Samaritans are focussing on Equity, Diversity and Inclusivity. As a response, the Branch continues the "Plan for Bristol" project, a long term initiative to determine whether the Branch should remain at St Nicholas Street, be relocated, or the possibility of a satellite "out of town" branch in addition to our current provision. This is with the aim to address current issues and prominent risks, as well as look for opportunities to better service our community.

A team had been appointed in 2021 to investigate the options and possibilities to meet these challenges. Their brief includes proposals to assess and compare options and associated pro's and cons, including costs. Despite progress, this work is far from conclusions, therefore Trustees decided to keep dedicated Relocation reserve in case alternative scenarios concluded more attractive and/or current building requires investment.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

For callers who prefer not to use the phone, but require immediate support, the Central Charity is working on an on-line chat service to talk to a Samaritan via instant messaging, in real time. As this service is finalised and rolled out, Bristol Samaritans will need to retain focus on increasing capacity to reach more callers in more ways.

(e) Plans for the future

Bristol Samaritans plans for the coming years is to focus attention on the following:

- Increasing our reach and impact in the local community, as well as partnerships, focussing outreach and activities on high risk groups, with the ultimate aim that suicide rates in the Bristol area begin to reduce. As all of our activities are run by volunteers, this will first require an upscaling of capacity through recruiting more of them.
- Equity, Diversity and Inclusivity, ensuring that all volunteers have a sense of place and belonging in the charity, and are enabled as far as possible to contribute to our vision that fewer people die by suicide.

3) FINANCIAL REVIEW

FINANCIAL POLICIES

The Branch Accounts must comply with statutory requirements and with the branch constitution.

Reserves and Investment Policy

Financial Policies and Procedures, approved by Trustees in May 2017 and last reviewed in May 2023 specify the following key principles in relation to Reserves and Investment:

(1) The income of the charity is intended to be spent to meet the objects of the charity within a reasonable timeframe.

(2) **Restricted funds** will be held separately from the rest of the funds and will be only used in accordance with restrictions as per the contract agreement with the fund provider(s).

(3) It is accepted that the income and expenditure of the charity will inevitably fluctuate and that some level of reserves should be held so that the operations of the charity are not adversely affected by such fluctuations; the designated **Operational Reserve**. The limits are not fixed but relate to general economic conditions. At present the economy is still performing poorly, with the impacts of high inflation, high energy costs and the war in Ukraine unpredictable. The level of donations might fall significantly. At the same time, rental income is expected to remain stable. As a result, the Trustees believe it will be appropriate for the General Reserve to remain larger than under more favourable economic conditions, i.e. 18 months operating expense budget. Based on average monthly spending in the last 3 years, this would be £81,154.

(4) In line with ongoing assessment of current and alternative Branch locations, Trustees decided to continue to hold specific **Relocation reserve** of £50,000 (with upper limit of £200,000).

(5) The charity retains the right to create further designated reserves for specific purposes. At present there are no other foreseeable areas where such specific reserves are appropriate.

(6) Free **General Funds**, which are the excess of total funds held by the charity after providing for the restricted funds, general and specific reserves described above, were £19,915 as at 31.03.2023.

The Trustee Board considers it would be prudent to keep at least 3 months operating costs in the readily available form, i.e. deposit account at Barclays bank to ensure that, even in the event of a significant fall in donations or a sudden problem with its premises, the branch could have sufficient cash flow to continue to operate smoothly without withdrawing long term investments.

3) FINANCIAL REVIEW (Continued)

FINANCIAL POLICIES (Continued)

Custodian Trustees.

In order to obviate the need to alter the names of the Trustees of the Building, as changes in the Trustees occur, Samaritans Incorporated, Company Registration 757372, used to act as Custodian Trustee to the building owned by the old charity number 242320, however this has changed with incorporation into CIO and there are no Custodian Trustees to the new Charity number 1168123.

Investment Powers & Restrictions.

The Charity's constitution places no restrictions on the investment powers of Trustees.

Financial Controls

The Trustees believe that existing controls are adequate to safeguard the assets of the charity.

Payments to Trustees

No remuneration was paid to any of the Trustees. All Trustees have duties as active Samaritan Volunteers, (including listening and / or management roles). During the period, 4 Trustees (2022: 2 Trustees) were reimbursed for expenses in performing duties as a Trustee, amounting to £209 (2022: £154).

RESULTS FOR THE PERIOD

Income from donations fell slightly compare to the year before, at £16,018 vs £17,776, but was more than compensated by significant legacies, totalling £38,503 and more generous funding from National Offenders Management Service, part of which may be due to lower funding in previous year, so is unlikely to repeat.

Fundraising team raised £2,995 through traditional events and general fundraising, including from our regular donors, some of whom have made monthly donations for many years. Others raise funds at their own life events. Such support is invaluable.

GWR (Great Western Railway) have also continued Community Cohesion Programme transferring another £2,150 of restricted funding. Together with the sustainable rent income from The Burger Theory at £17,500, the branch's total income amounted to £84,016, more than double than the year earlier.

Considering the level of reserves, the Trustees made the decision not to run the Annual Appeal for the fifth year in a row. However this remains a potential source of additional income should the Branch need to raise funds for some purpose, e.g. relocation.

Old Mutual Wealth Investment account, which is allocated to Ethical bonds as advised by the Branch's financial advisors Crystal Wealth Management, followed the volatility of the financial markets and continued to decrease in value, having negative impact of £9,682 on full year results. It is a clear reminder that this source of income is heavily dependent on macro-economic trends and performance significantly varies even when based on the chosen risk/benefit strategy, which for the branch has not changed and is long term low risk.

Net expenditure (before contributions to Central Funds) in the period grew, most notably in taxi trips, which went up to £3,826 from £1,645 a year before, but also in other volunteers' expenses as Covid restrictions had been lifted and more volunteers returned to Branch visits. Inflation starts being noticeable, with energy costs going up, although full effect is expected in the following years. In addition, Trustees felt comfortable donating £25,000 to Barnstaple Branch for their desperately needed refurbishment project.

3) FINANCIAL REVIEW (Continued)

RESULTS FOR THE PERIOD (Continued).

Overall financial position however remains strong, liquid funds (cash and investment fund) amount to substantial £153,767, which is more than enough to guarantee operational stability for years to come, unless there are radical changes required. As mentioned previously, there is an ongoing review of premises' fitness for the future, which might result in necessity to reallocate. The likelihood of such an outcome is hard to predict, but the Trustees considered prudent to keep the dedicated reserve for such a purpose at £50,000.

In adherence with the updated Branch's Reserves Policy the designated operational reserve was increased by £5,254 to £81,154 which is equivalent to the 18 months of operating budget (average actuals for the last 3 years are used to estimate operating budget, including all the expenses categories mentioned in Notes 6 to 11 of the financial statements).

4) STRUCTURE, GOVERNANCE AND MANAGEMENT

As a means of induction new trustees are provided with an information pack and are required to complete on-line training to cover their role as trustee. Information provided includes the Charity Commission publication CC3 (a) describing the responsibilities of charity trustees, and details of the constitution and governance required, which is specific to their branch. The on-line training package is easily available on-line and has been designed specifically by the Samaritans Central Office with all the needs of trustees in mind.

ORGANISATION OF THE BRISTOL BRANCH

The Branch operates from a building that it owns at, 37 St Nicholas Street, in the centre of Bristol. This is staffed by the Volunteers 24 hours a day (with minor exceptions) and 7 days a week throughout the year. Calls are taken on the telephone or by email. Days are divided into six shifts, each shift having a leader. Phone calls are made to the National number, and they are automatically directed to a branch which has a phone line available at that time. Teams of prisoner listeners have been trained at two prisons, which are managed by Volunteers from the branch.

Bristol Samaritans is financially self-supporting Charity. The Bristol Branch has adopted the model constitution for affiliated branches, with minor amendments. It is managed by a Director and Trustee Board. The Director is responsible for matters relating to callers and Volunteers, as well as the general administration of the Branch. The Trustee Board is responsible for raising funds and providing the facilities to enable the Director to perform the role adequately. The Director is chosen by a process of consultation with Volunteers and by a special sub-committee, and is required to serve for a maximum of three years. The Trustees are elected at Annual General Meetings and serve for a maximum period of six years.

The Director appoints Deputy Directors for each of the major functions. Currently there are Deputies covering each of the following:

Volunteer Journey; Recruitment; Core Training; Embed Training; Mentoring; Continuous Development; Volunteer support; Caller Support & Safeguarding & Leading; IT and Comms; Change & Internal comms; Outreach; Community; Delegated Chair of Trustees; Deputy with Floating Brief

REMUNERATION POLICY

As all the activities are performed by volunteers only, there are no employees. As a consequence no remuneration is being paid and there is no policy on this matter.

5) STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for the preparing of the Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees on

Susheel Chumber

Mr S. Chumber
Director and Chair of Trustee Board

Date: 21 September 2023

6) REFERENCE AND ADMINISTRATIVE DETAILS

LEGAL STATUS

The Samaritans of Bristol is a Registered charity, with charity registration number 1168123
It is an Charitable Incorporated Organisation (CIO) governed by constitution adopted at incorporation
on 7th July 2016.

Trustees are responsible for all the affairs of the Charity and may for that purpose exercise all the
powers of the Charity.

Associated names to Bristol Samaritans are:

The Samaritans of Bristol
The Samaritans Bristol Branch.

OFFICERS AND PROFESSIONAL ADVISERS

The Trustees

Susheel Chumber	(Director and Chair)
Alex Cheremukhin	(Branch Treasurer)
Harriet Walker	(Branch Secretary) - appointed October 2022
Robert Morgan	
David Parker	
Kevin Kirwan	
Karin Burnett	
Helen Turner	
Natasha Yelland	- appointed May 2023
John Dolton	- appointed July 2023
Alan Crawford	- resigned October 2022
Stephen Wood	- resigned January 2023
Keith Tempest	- resigned May 2023

Registered Office 37, St Nicholas Street
Bristol, BS1 1TP.

Independent Examiner Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

**Bankers and other Financial
Advisers** Barclays Bank plc
54, Lombard St
London EC3P 3AH.

Crystal Wealth Management
19, Portland Square
Bristol BS2 8SJ.

I report to the trustees on my examination of the accounts of Bristol Samaritans (the Charity) for the year ended 31 March 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Joshua Kingston

Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Date: 21 September 2023

	NOTE NO	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2022 £
Income from:					
<u>Donations and legacies</u>					
Donations & Legacies	2	53,045	2,150	55,195	17,776
Local Authority & Prison Grants	3	7,401	-	7,401	914
Total Donations and Legacies		60,446	2,150	62,596	18,690
<u>Investments</u>	4	17,556	-	17,556	17,502
<u>Other trading activities</u>	5	2,995	-	2,995	2,180
Total Income		80,997	2,150	83,147	38,372
Expenditure on:					
<u>Charitable Activities</u>					
Premises Expenditure	6	19,583	-	19,583	18,131
Contributions to Central Funds	7	6,211	-	6,211	20,506
Operational Expenses	8,9,10	13,827	2,100	15,927	11,663
Sundry Expenses	11	28,924	-	28,924	4,345
Total Charitable Activities		68,545	2,100	70,645	54,645
<u>Raising Funds</u>		500	-	500	45
Total Expenditure		69,045	2,100	71,145	54,690
Other recognised gains / (losses)					
Gains / (losses) on Investments	14	(9,682)	-	(9,682)	(726)
Net Income/(expenditure)		2,270	50	2,320	(17,044)
Net Movement in Funds		2,270	50	2,320	(17,044)
Reconciliation of Funds					
Total Funds Brought Forward	17	610,359	2,150	612,509	629,553
Total Funds Carried Forward	17	612,629	2,200	614,829	612,509

The prior year comparatives were all unrestricted except for income of £2,150 in donations from companies. Restricted is provided by Great Western Railway as a multiyear programme to support local volunteer recruitment and outreach by branches on the GWR route.

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

BRISTOL SAMARITANS

BALANCE SHEET
AS AT 31 MARCH 2023

PAGE 11

		31 March 2023	31 March 2022
	NOTE NO	£	£
FIXED ASSETS			
<u>Tangible Fixed Assets</u>			
Freehold Property	13	457,881	457,881
Fixtures & Fittings	13	4,374	5,365
<u>Investments</u>	14	117,051	136,733
		<u>579,306</u>	<u>599,979</u>
CURRENT ASSETS			
Debtors & Prepayments	15	11,155	7,151
Cash at Bank & In Hand		36,716	29,971
		<u>47,871</u>	<u>37,122</u>
CREDITORS FALLING DUE WITHIN ONE YEAR			
Creditors & Accruals	16	(12,348)	(24,592)
		<u>(12,348)</u>	<u>(24,592)</u>
NET CURRENT ASSETS			
		<u>35,523</u>	<u>12,530</u>
CREDITORS FALLING DUE WITHIN MORE THAN ONE YEAR			
Rental Deposit Account		8,750	8,750
Deposit held for Tenants		(8,750)	(8,750)
		<u>-</u>	<u>-</u>
NET ASSETS			
		<u>614,829</u>	<u>612,509</u>
FUNDS			
Restricted funds	18	2,200	2,150
Unrestricted funds			
<i>Unrestricted - Designated Funds</i>	18	593,410	589,146
<i>Unrestricted - General Funds</i>	18	19,219	21,213
Total funds		<u>614,829</u>	<u>612,509</u>

Approved by the Trustees on 21 September2023 and signed on their behalf by:

Susheel Chumber

Susheel Chumber (Branch Chairman).



Alexander Cheremukhin (Branch Treasurer).

1) ACCOUNTING POLICIES

a) Basis for accounts preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity is a Public Benefit entity.

b) Income

Income from donations

Income from donations is included in income when it is receivable, except as follows:

- (i) When donors specify that donations given to the charity must be used in future accounting periods:
- (ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies

Income from legacies is recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable Activities

Expenditure consists of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Publicity

Publicity costs itemised under note 9 below, are not for raising funds, but to raise awareness of our availability to those in distress and for recruiting potential volunteers.

Governance Costs

Expenditure includes those costs associated with meeting the constitutional and statutory requirements of the charity. They have been included within charitable activities in accordance with the SORP.

1) ACCOUNTING POLICIES (Continued).

d) Assets

Tangible Fixed Assets

Expenditure on tangible assets is capitalised if the cost of any item exceeds £3,000. Fixed assets are held at cost and include full costs of mixed use property when the fair value of the investment property component cannot be measured reliably.

Investments

Investments are stated at market value. Unrealised & realised gains / losses are shown separately in the Statement of Financial Activities.

Depreciation Policy

Fixed assets held for use by the charity are depreciated at annual rates calculated to spread the cost (less anticipated residual value) over its expected life.

The following rates are currently used:

Fixtures & fittings 10% straight line basis.

No depreciation has been charged on freehold property as the trustee board considered that the property is maintained to a sufficiently high standard that no diminution in the value has taken place. The trustees consider the estimated residual value of freehold property is not materially different to the carrying value.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

e) Debtors

Debtors are measured at their recoverable amount, or in the case of prepayments, as the amount the charity has paid in advance for goods and services it will receive.

f) Creditors

Creditors are measured as the amounts owed by the charity, including amounts owed for goods and services received but not paid for by the balance sheet date.

g) Funds

Restricted funds

Can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

Unrestricted - Designated funds

Are funds without any restrictions, e.g. raised by general fundraising or coming from general donations, set aside by the trustees for general (e.g. to cover operational expenses) or specific future purposes (e.g. projects, specific risks).

Unrestricted - General funds

Are funds in excess of Restricted and Designated funds as described above. Such funds can be used at the discretion of the trustees in accordance with the charitable objects.

DETAILS OF ITEMS IN STATEMENT OF FINANCIAL ACTIVITIES & BALANCE SHEET

INCOME	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2022 £
2 DONATIONS & LEGACIES				
Legacies	38,503	-	38,503	-
Donations from Individuals	8,888	-	8,888	1,702
Donations from Trusts	2,805	-	2,805	2,454
Donations from Churches	100	-	100	100
Donations from Clubs etc.	75	-	75	10,220
Donations from Companies	2,000	2,150	4,150	3,300
Tax Repayment on Covenants/Gift Aid	674	-	674	-
	<u>53,045</u>	<u>2,150</u>	<u>55,195</u>	<u>17,776</u>
3 LOCAL AUTHORITY & PRISON GRANTS				
National Offender Management Service	7,401	-	7,401	914
	<u>7,401</u>	<u>-</u>	<u>7,401</u>	<u>914</u>
4 INCOME FROM INVESTMENTS				
Rent Received	17,500	-	17,500	17,500
Bank Interest Received	56	-	56	2
	<u>17,556</u>	<u>-</u>	<u>17,556</u>	<u>17,502</u>
5 INCOME FROM OTHER TRADING ACTIVITIES				
Balloon Fiesta	26	-	26	-
Dragon Boat Racing	1,687	-	1,687	-
Miscellaneous Fund Raising	1,282	-	1,282	2,180
	<u>2,995</u>	<u>-</u>	<u>2,995</u>	<u>2,180</u>
TOTAL INCOME	<u>80,997</u>	<u>2,150</u>	<u>83,147</u>	<u>38,372</u>

Prior year comparatives were represented by unrestricted funds except for income of £2,150 in donations from companies.

EXPENDITURE	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2022 £
6 PREMISES EXPENDITURE				
Water and Sewerage	436	-	436	388
Housekeeping	2,896	-	2,896	2,892
Equipment	4,460	-	4,460	3,162
Repairs, Maintenance & Health & Safety	2,936	-	2,936	3,269
Gas & Electricity	2,722	-	2,722	2,139
Insurance	3,644	-	3,644	4,160
Rent and Rates	2,489	-	2,489	2,121
	<u>19,583</u>	<u>-</u>	<u>19,583</u>	<u>18,131</u>
7 CONTRIBUTIONS TO CENTRAL FUNDS				
On income	1,888	-	1,888	1,253
On reserves	4,323	-	4,323	19,253
	<u>6,211</u>	<u>-</u>	<u>6,211</u>	<u>20,506</u>
8 OPERATIONAL EXPENSES				
Postage	142	-	142	146
Volunteers Expenses	3,495	1,300	4,795	3,218
Bristol Clear Air Zone charges	351	-	351	-
Taxis	3,026	800	3,826	1,645
Printing and Stationery	292	-	292	200
Telephone	4,173	-	4,173	4,533
Training	75	-	75	-
Trustee Expenses	209	-	209	154
	<u>11,763</u>	<u>2,100</u>	<u>13,863</u>	<u>9,896</u>
9 PUBLICITY EXPENSES				
Publicity and Outreach	631	-	631	401
10 GOVERNANCE COSTS				
Independent Examination	1,356	-	1,356	1,230
Reporting Expenses	77	-	77	136
	<u>1,433</u>	<u>-</u>	<u>1,433</u>	<u>1,366</u>
11 SUNDRY EXPENSES				
Depreciation	990	-	990	990
Donations	25,000	-	25,000	-
Miscellaneous Expenses	2,934	-	2,934	3,355
	<u>28,924</u>	<u>-</u>	<u>28,924</u>	<u>4,345</u>
EXPENDITURE ON CHARITABLE ACTIVITIES	<u>68,545</u>	<u>2,100</u>	<u>70,645</u>	<u>54,645</u>
12 EXPENDITURE ABOVE IS STATED AFTER CHARGING:			Total Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2022 £
Independent Examination			1,356	1,230
Depreciation			990	990
Trustees' travel expenses (4 Trustees were reimbursed during the year (2022: 2)			209	154

Prior year comparatives were represented by unrestricted funds.

13 TANGIBLE FIXED ASSETS	Freehold Property	Fixtures / Fittings & Equipment	Total
	£	£	£
COST			
Balance at 01.04.2022	457,881	18,955	476,836
Balance at 01.04.2023	457,881	18,955	476,836
DEPRECIATION			
Balance at 01.04.2022	-	13,591	13,591
Charge for year	-	990	990
Balance at 01.04.2023	-	14,581	14,581
NET BOOK VALUE			
At 31.03.2022	457,881	5,364	463,245
At 31.03.2023	457,881	4,374	462,255

14 FIXED ASSET INVESTMENTS	Total Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2022 £
Market value at start of year	136,733	137,459
Withdrawals	(10,000)	-
Net gain / (loss) on revaluation	(9,682)	(726)
Market value at end of year	117,051	136,733

Analysis of Investments by type

- Investments listed on a recognised stock exchanges	£ 117,051	£ 136,733
--	--------------	--------------

Analysis of Skandia Collective Investment Account

	£	£
Aberdeen Ethical Corporate Bond Acc	9,573	-
Abrdn Global Sustainable and Responsible Inv Eq	2,707	-
Aegon Ethical Corporate Bond Acc	9,874	12,141
Aegon Ethical Equity Acc	2,073	2,468
ASI Global Ethical Corporate Bond Acc	-	11,987
ASI Global Ethical Equity Acc	-	3,158
BMO Responsible Global Equity	-	2,237
CT Responsible Global Equity Acc	1,962	-
EdenTree Responsible & Sustainable Sterling Bond Inc	9,789	11,989
FP WHEB Sustainability	7,668	8,595
Janus Henderson Global Sustainable Equity	10,173	11,420
Jupiter Ecology	18,877	19,727
Liontrust Sustainable Future Corporate Bond	9,993	12,583
Liontrust Sustainable Future Global Growth	1,872	2,199
Rathbone Ethical Bond Acc	10,768	13,099
Royal London Sustainable World Trust	19,964	22,806
Schroder QEP Global Core - U	1,278	1,408
Other non material funds	480	916
	117,051	136,733

15 DEBTORS AND PREPAYMENTS

	Total Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2022 £
Trade debtors	5,416	399
Prepayments	5,739	6,752
	<u>11,155</u>	<u>7,151</u>

16 CREDITORS & ACCRUALS

	Total Funds Year ended 31 March 2023 £	Total Funds Year ended 31 March 2022 £
Trade creditors	4,378	2,339
Accruals & deferred income	7,970	22,253
	<u>12,348</u>	<u>24,592</u>

17 MOVEMENT OF FUNDS

	1 April 2022 £	Income £	Expenditure £	Transfers and Gains £	31 March 2023 £
Restricted Funds	2,150	2,150	(2,100)	-	2,200
Unrestricted funds					
Designated - fixed assets	463,246	-	(990)	-	462,256
Designated - operational reserve	75,900	-	-	5,254	81,154
Designated - relocation reserve	50,000	-	-	-	50,000
General funds	21,213	80,997	(68,055)	(14,936)	19,219
Total unrestricted funds	<u>610,359</u>	<u>80,997</u>	<u>(69,045)</u>	<u>(9,682)</u>	<u>612,629</u>
Total funds	<u>612,509</u>	<u>83,147</u>	<u>(71,145)</u>	<u>(9,682)</u>	<u>614,829</u>

17 MOVEMENT OF FUNDS (continued)**Previous year**

	1 April 2021 £	Income £	Expenditure £	Transfers and Gains £	31 March 2022 £
Restricted Funds	-	2,150	-	-	2,150
Unrestricted funds					
Designated - fixed assets	464,236	-	(990)	-	463,246
Designated - operational reserve	85,235	-	-	(9,335)	75,900
Designated - relocation reserve	50,000	-	-	-	50,000
General funds	30,082	36,222	(53,700)	8,609	21,213
Total unrestricted funds	<u>629,553</u>	<u>36,222</u>	<u>(54,690)</u>	<u>(726)</u>	<u>610,359</u>
Total funds	<u><u>629,553</u></u>	<u><u>38,372</u></u>	<u><u>(54,690)</u></u>	<u><u>(726)</u></u>	<u><u>612,509</u></u>

Restricted Funds

These funds can be used only for specific purpose (e.g. project) as specified by the donor or funder.

Unrestricted Funds

These funds can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds

The fixed assets designated fund represents the net book value of fixed assets held. The operational reserve is to hold the equivalent of 18 months of average operating costs to accommodate any shortfall in income or unexpected expenditure. Relocation reserve is to provide for potential change of location in case that becomes necessary.

18 NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Fixed Asset investments	Other net assets £	Total £
Restricted funds	-	-	2,200	2,200
Unrestricted funds				
Designated funds	462,256	131,154	-	593,410
General funds	-	(14,103)	33,322	19,219
	<u>462,256</u>	<u>117,051</u>	<u>33,322</u>	<u>612,629</u>
Total Funds	<u><u>462,256</u></u>	<u><u>117,051</u></u>	<u><u>35,522</u></u>	<u><u>614,829</u></u>

Previous year

	Tangible fixed assets £	Fixed Asset investments	Other net assets £	Total £
Restricted funds	-	-	2,150	2,150
Unrestricted funds				
Designated funds	463,246	125,900	-	589,146
General funds	-	10,833	10,380	21,213
	<u>463,246</u>	<u>136,733</u>	<u>10,380</u>	<u>610,359</u>
Total Funds	<u><u>463,246</u></u>	<u><u>136,733</u></u>	<u><u>12,530</u></u>	<u><u>612,509</u></u>

BRISTOL SAMARITANS

England & Wales - Charity number 1168123

Accounts

BRISTOL SAMARITANS
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Charity Registration Number 1168123

BRISTOL SAMARITANS

**FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

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The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31st March 2022.

1) OBJECTIVES AND ACTIVITIES

HISTORY

Samaritans was founded in 1953 to offer sympathetic, caring and confidential support at any time to anyone feeling suicidal or in despair. There are more than 200 branches across the United Kingdom, the Channel Islands, the Isle of Man and the Republic of Ireland. These branches are maintained and run by over 20,000 volunteers. Until 2016 most branches were financially independent and raised funds for their running costs and managed reserves. From 2016 branches had the option to remain independent or merge with the central charity. Bristol Samaritans volunteers voted to remain independent, which led to the incorporation of the new charity, registered number 1168123. However, the charity remains very closely affiliated with the central Samaritans, adopts all the policies and procedures developed by the Central Office, and pays annual contribution.

SAMARITANS VISION, MISSION AND VALUES

Samaritans' vision is that fewer people die by suicide. We work to achieve this vision by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

We are committed to the following values:

- Listening
- Confidentiality
- Being non-judgemental
- Human contact
- People making their own decisions

VOLUNTEERS

The Branch is staffed entirely by volunteers, whose numbers increased up to about 210. Volunteers are on duty for periods on average of 4 hours per week.

WORK IN PRISONS

Because of the number of prisoners who take their own life, the prison authorities welcome the presence of Samaritans in prisons. The organisation trains suitable prisoners who act as listeners to other prisoners. Due to the turnover of prisoners ending their sentences, this is very much an ongoing process, however due to Covid restrictions it was significantly reduced.

BRANCH INSPECTIONS AND QUALITY ASSURANCE

The branch continuously evaluates and seeks to improve its performance. Every 3 years, the branch is "visited" by the national Quality Team, a panel of experienced volunteers, appointed by and reporting to the Samaritans Trustees in order to ensure compliance with policies and procedures, share good practice and review the branch's development plan. The last visits took place in April 2022 with very positive outcomes.

RISK MANAGEMENT

The risk register is reviewed and updated annually by the trustees, most recently in May 2020 and July 2022. Risks are categorised under the headings Governance and Management, Financial Legal and Regulatory, Operational and Safety and Security. The scale of risk is evaluated and mitigation plan is established. Key risks requiring trustees' attention are:

4.10 If there is inappropriate release of confidential information then this may potentially cause problems for volunteers, callers and also reputation damage. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan:* Volunteers may not always appreciate and stick to the rules on giving out details such as phone numbers. Confidentiality is emphasised repeatedly in CORE training. Volunteers are regularly reminded of the rules and notices and other sources of information reinforce this.

5.3 If branch does not comply with Fire, Theft, Health and Safety regulations then there may be a potential for loss of life, injury or financial loss to volunteers and callers; interruption to the service; also implications for Employers' and Public Liability. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan:* We are required to carry out a formal Fire and a Health and Safety Risk Review to ensure all appropriate measures to prevent, or at least minimise, fire risks have been identified and implemented. An assessment has been carried out by a professional fire fighter and actions taken to comply with the findings. This is reviewed at regular intervals.

6.0 If the branch does not have arrangements in place for volunteers working safely in the branch during Coronavirus period then there will be a risk of serious illness and possible loss of life volunteers and potential interruption to the service; also, implications for Employers' and Public Liability. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan:* Central Samaritans have produced a Risk Assessment Addendum for safe working in the branch during the Coronavirus period which the branch has adopted and implemented.

Risks are covered by insurance through the Samaritan standard insurance policy, which includes business interruption insurance to cover the cost of hiring temporary premises etc. The office and operations rooms all have key code locks on them.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**(a) Callers and Contacts.**

The total number of contacts with members of the public were (calendar years):

	<u>2021</u>	<u>2020</u>
By telephone	22,211	18,658
Face to face in Branch	-	-
E-mail contacts	6,618	9,919
SMS text contacts	-	7
<i>Total Callers</i>	<i>28,829</i>	<i>28,584</i>

The increase in telephone calls is explained by Bristol Samaritans return to strength after the pandemic, as well as a recruitment drive to increase availability to meet the demands of the service. Email contacts have declined due to the opening of a national Email Hub, as well as some additional processes introduced to improve caller experience. Samaritans Central charity no longer offers an SMS service. Face-to-face contact has been on hold through the pandemic while the Central Charity establishes a new specification for doing this.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

(b) Outreach to the General Public

As the pandemic unravelled, we have had to stop all outreach activities, effectively putting on hold programmes like PSHE lessons in schools, public talks to adult groups about our work, collaboration with the Suicide Prevention Audit Group in Bristol.

We have remained a part of an ongoing national project working with Network Rail, which seeks to train rail staff to help them recognise suicidal behaviour and to take the appropriate measures.

Our main partnerships which work on a referral scheme with CRUSE Bereavement Care, with patients being discharged from hospitals, and the DWP in Bristol and N Somerset, continue to operate and remained very helpful to many vulnerable people in the community.

Our longstanding relationship with HMP Bristol and HMP Eastwood Park continues, but was also significantly affected by Covid restrictions. Prisons visits have been temporarily suspended, but there is no change to longer term plans, and the operations are expected to resume when it's safe to do so.

(c) Fund Raising Events

We see fundraising events not only as a way to support our work but to show people that we are approachable. Some private donors will actually talk to us about their trouble and we can explain what we can offer them should they call us. Fund raising remains an important part of our work as we have to cover branch expenses every month.

Due to pandemic, we were very limited in centrally led fundraising activities and had to mainly rely on individual supporters and volunteers taking initiative and raising funds or donating directly through fundraising services.

There are plans to reactivate fundraising events, like Dragon Boat Racing, as soon as restrictions are lifted and branch leadership are confident in participants safety. However, due to substantial level of reserves, Trustees decided not to run the Annual Appeal this year.

(d) Other significant events

In September 2021 the Branch had appointed a new Director, Susheel Chumber. This is the outcome of a regular procedure, repeating every 3 years. It is coordinated by Regional Director and based on extensive consultation with volunteers of the Branch.

In addition to Bristol City Council's policy to reduce the access of vehicles in the city centre (in particular the difficulty in getting to St Nicholas Street), and its emphasis on changing the use and environment of the district from commercial to entertainment, confirmation of the upcoming Clean Air Zone creates additional volunteers for accessibility, safety and the cost of volunteering. This particularly difficult during a time when Bristol Samaritans is focussing on Equity, Diversity and Inclusivity. This has resulted in Bristol Samaritans to initiate a "Plan for Bristol" project, a long term project to determine whether the Branch remains at St Nicholas Street, is relocated, or the possibility of a satellite "out of town" branch in addition to our current provision. This is with the aim to address current issues and prominent risks, as well as look for opportunities to better service our community.

A team is appointed to investigate the options and possibilities open to us to meet these challenges. Their brief includes proposals to assess and compare options and associated pro's and cons, including costs. Although this work is far from any conclusions, Trustees decided to create dedicated Relocation reserve in case alternative scenarios appear more attractive.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

For callers who prefer not to use the phone, but require immediate support, the Central Charity is working on an on-line chat service to talk to a Samaritan via instant messaging, in real time. As this service is finalised and rolled out, Bristol Samaritans will need to retain focus on increasing capacity to reach more callers in more ways.

(e) Plans for the future

Due to the exceptional current circumstances, related to the impact of the COVID-19 virus, the main priority is to ensure continuity of the ever more valuable and demanded service to the increasing vulnerable part of the community, at the same time safeguarding volunteers' wellbeing and minimising the risks they need to take to perform their duties. Government advice is continuously monitored and is being strictly adhered to.

Bristol Samaritans plans for the coming years is to focus attention on the following:

- Increasing our reach and impact in the local community, as well as partnerships, focussing our outreach and activities on high risk groups, with the ultimate aim that suicide rates in the Bristol area begin to reduce. As all of our activities are run by volunteers, this will first require an upscaling of capacity through recruiting more of them.
- Equity, Diversity and Inclusivity, ensuring that all volunteers have a sense of place and belonging in the charity, and are enabled as far as possible to contribute to our vision that fewer people die by suicide.

3) FINANCIAL REVIEW

FINANCIAL POLICIES

The Branch Accounts must comply with statutory requirements and with the branch constitution.

Reserves and Investment Policy

Financial Policies and Procedures, approved by Trustees in May 2017 and reviewed in May 2022 specify the following key principles in relation to Reserves and Investment:

- (1) The income of the charity is intended to be spent to meet the objects of the charity within a reasonable timeframe.
- (2) **Restricted funds** will be held separately from the rest of the funds and will be only used in accordance with restrictions as per the contract agreement with the fund provider(s).
- (3) It is accepted that the income and expenditure of the charity will inevitably fluctuate and that some level of reserves should be held so that the operations of the charity are not adversely affected by such fluctuations; the designated **Operational Reserve**. The limits are not fixed but relate to general economic conditions. At present the economy is performing poorly, full impact of COVID-19 is still hard to predict. The level of donations is expected to fall significantly. At the same time, rental income is expected to remain stable, and there is sufficient government support available. As a result, it will be appropriate for the General Reserve to remain larger than under more favourable economic conditions, i.e. 18 months operating expense budget. Based on average monthly spending in the last 3 years, this would be £75,900.
- (4) In line with ongoing assessment of current and alternative Branch locations, Trustees decided to continue to hold specific **Relocation reserve** of £50,000 (with upper limit of £200,000).
- (5) The charity retains the right to create further designated reserves for specific purposes. At present there are no other foreseeable areas where such specific reserves are appropriate.
- (6) **Free Funds**, which are the excess of total funds held by the charity after providing for the restricted funds, general and specific reserves described above, were £21,214 as at 31.03.2022

The Trustee Board considers it would be prudent to keep at least 3 months operating costs in the readily available form, i.e. deposit account at Barclays bank to ensure that, even in the event of a significant fall in donations or a sudden problem with its premises, the branch could have sufficient cash flow to continue to operate smoothly without withdrawing long term investments.

3) FINANCIAL REVIEW (Continued)

FINANCIAL POLICIES (Continued)

Custodian Trustees.

In order to obviate the need to alter the names of the Trustees of the Building, as changes in the Trustees occur, Samaritans Incorporated, Company Registration 757372, used to act as Custodian Trustee to the building owned by the old charity number 242320, however this has changed with incorporation into CIO and there are no Custodian Trustees to the new Charity number 1168123.

Investment Powers & Restrictions.

The Charity's constitution places no restrictions on the investment powers of Trustees.

Financial Controls

The Trustees believe that existing controls are adequate to safeguard the assets of the charity.

Payments to Trustees

No remuneration was paid to any of the Trustees. All Trustees have duties as active Samaritan Volunteers, (including listening and / or management roles). During the period, 2 Trustees (2021: 3 Trustees) were reimbursed for expenses in performing duties as a Trustee, amounting to £154 (2020: £102).

RESULTS FOR THE PERIOD

Income from all sources, excluding the un-realised gain on investment assets, fell slightly compare to previous year at £38,372, out of which sustainable rent income from The Burger Theory is 40% at £17,500. This also includes £2,150 of restricted funding for Community Cohesion Programme with GWR (Great Western Railway).

Considering the level of reserves, the Trustees made the decision not to run the Annual Appeal for the fifth year in a row. However this remains a potential source of additional income should the Branch need to raise funds for some purpose, e.g. relocation.

General donations in this period remained high at £17,776, including a generous donations from a club, some Gift Aid and restricted funding. Otherwise level of donations continued to remain pretty low, as well as fundraising, which was very limited due to Covid related restrictions and amounted to £2,180 against £2,517 the year before. In such circumstances we ever more rely on continuous support from our regular donors, some of whom have made monthly donations for many years. Others raise funds at their own life events. Such support is invaluable.

After a period of economic growth and strong performance of Old Mutual Wealth Investment account, which is allocated to Ethical bonds as advised by the Branch's financial advisors Crystal Wealth Management, the financial markets went into a period of uncertainty, and the fund's value dropped for £726. It is a clear reminder that this source of income is heavily dependent on macro-economic trends and performance significantly varies even when based on the chosen risk/benefit strategy, which for the branch has not changed and is long term low risk.

Net expenditure (before contributions to Central Funds) in the period remained significantly affected by Covid, but grew to £34,140 vs £27,664 a year before. Main increases were in insurance premium and volunteer expenses, including taxis.

3) FINANCIAL REVIEW (Continued)

RESULTS FOR THE PERIOD (Continued).

Overall financial position however remains strong, liquid funds have amounting to substantial £166,704, which is more than enough to guarantee operational stability for years to come, unless there are radical changes required. As mentioned previously, there is an ongoing review of premises' fitness for the future, which might result in necessity to reallocate. The likelihood of such an outcome is hard to predict, but the Trustees considered prudent to keep the dedicated reserve for such a purpose at £50,000.

It is also worth noting, that such high level of reserves triggered much more significant contribution to the Central Samaritans Charity, which according to the agreed rules grew from £9,552 last year to £20,505.

In adherence with the updated Branch's Reserves Policy the designated operational reserve was decreased by £9,336 to £75,900 which is equivalent to the 18 months of operating budget (average actuals for the last 3 years are used to estimate operating budget, including all the expenses categories mentioned in Notes 6 to 11 of the financial statements).

4) STRUCTURE, GOVERNANCE AND MANAGEMENT

As a means of induction new trustees are provided with an information pack and are required to complete on-line training to cover their role as trustee. Information provided includes the Charity Commission publication CC3 (a) describing the responsibilities of charity trustees, and details of the constitution and governance required, which is specific to their branch. The on-line training package is easily available on-line and has been designed specifically by the Samaritans General Office with all the needs of trustees in mind.

ORGANISATION OF THE BRISTOL BRANCH

The Branch operates from a building that it owns at, 37 St Nicholas Street, in the centre of Bristol. This is staffed by the Volunteers 24 hours a day (with minor exceptions) and 7 days a week throughout the year. Calls are taken on the telephone, by email and face to face in the interview room. In addition mobile phone texting service is operated for users. Days are divided into six shifts, each shift having a leader. Phone calls are made to the National number, and they are automatically directed to a branch which has a phone line available at that time. Teams of prisoner listeners have been trained at two prisons, which are managed by Volunteers from the branch.

Bristol Samaritans is financially self-supporting Charity. The Bristol Branch has adopted the model constitution for affiliated branches, with minor amendments. It is managed by a Director and Trustee Board. The Director is responsible for matters relating to callers and Volunteers, as well as the general administration of the Branch. The Trustee Board is responsible for raising funds and providing the facilities to enable the Director to perform the role adequately. The Director is chosen by a process of consultation with Volunteers and by a special sub-committee, and is required to serve for a maximum of three years. The Trustees are elected at Annual General Meetings and serve for a maximum period of six years.

The Director appoints Deputy Directors for each of the major functions. Currently there are Deputies covering each of the following:

Volunteer Journey; Recruitment; Core Training; Embed Training; Mentoring; Continuous Development; Volunteer support; Caller Support & Safeguarding & Leading; IT and Comms; Change & Internal comms; Outreach; Community; Prisons; Delegated Chair of Trustees; Deputy with Floating Brief

REMUNERATION POLICY

As all the activities are performed by volunteers only, there are no employees. As a consequence no remuneration is being paid and there is no policy on this matter.

5) STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for the preparing of the Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

Mr S. Chumber

Director and Chair of Trustee Board

6) REFERENCE AND ADMINISTRATIVE DETAILS

LEGAL STATUS

The Samaritans of Bristol is a Registered charity, with charity registration number 1168123
It is an Charitable Incorporated Organisation (CIO) governed by constitution adopted at incorporation
on 7th July 2016.

Trustees are responsible for all the affairs of the Charity and may for that purpose exercise all the
powers of the Charity.

Associated names to Bristol Samaritans are:

The Samaritans of Bristol
The Samaritans Bristol Branch.

OFFICERS AND PROFESSIONAL ADVISERS

The Trustees

Susheel Chumber	(Director and Chair)	- appointed October 2021
Alex Cheremukhin	(Branch Treasurer)	
Keith Tempest	(Branch Secretary)	- appointed October 2021
Robert Morgan		
Alan Crawford		
David Parker		
Kevin Kirwan		- appointed October 2021
Stephen Wood		- appointed October 2021
Karin Burnett		- appointed October 2021
Helen Turner		- appointed October 2021
Bernie Gilbert		- resigned October 2021
Maggie Cameron		- resigned October 2021
Jeff Evans		- resigned October 2021

Registered Office 37, St Nicholas Street
Bristol, BS1 1TP.

Independent Examiner Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

**Bankers and other Financial
Advisers** Barclays Bank plc
54, Lombard St
London EC3P 3AH.

Crystal Wealth Management
19, Portland Square
Bristol BS2 8SJ.

I report to the trustees on my examination of the accounts of Bristol Samaritans (the Charity) for the year ended 31 March 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Date:

	NOTE NO	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
Income from:					
<u>Donations and legacies</u>					
Donations	2	15,626	2,150	17,776	18,508
Local Authority & Prison Grants	3	914	-	914	4,853
Total Donations and Legacies		16,540	2,150	18,690	23,361
<u>Investments</u>	4	17,502	-	17,502	17,508
<u>Other trading activities</u>	5	2,180	-	2,180	2,517
Total Income		36,222	2,150	38,372	43,386
Expenditure on:					
<u>Charitable Activities</u>					
Premises Expenditure	6	18,131	-	18,131	15,893
Contributions to Central Funds	7	20,506	-	20,506	9,552
Operational Expenses	8,9,10	11,663	-	11,663	9,037
Sundry Expenses	11	4,345	-	4,345	2,733
Total Charitable Activities		54,645	-	54,645	37,215
<u>Raising Funds</u>		45	-	45	-
Total Expenditure		54,690	-	54,690	37,215
Other recognised gains / (losses)					
Gains / (losses) on Investments	14	(726)	-	(726)	26,815
Net Income/(expenditure)		(19,194)	2,150	(17,044)	32,986
Net Movement in Funds		(19,194)	2,150	(17,044)	32,986
Reconciliation of Funds					
Total Funds Brought Forward	17	629,553	-	629,553	596,567
Total Funds Carried Forward	17	610,359	2,150	612,509	629,553

All movements in funds in the prior year were in unrestricted funds.

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

BRISTOL SAMARITANS

BALANCE SHEET
AS AT 31 MARCH 2022

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		31 March 2022	31 March 2021
	NOTE NO	£	£
FIXED ASSETS			
<u>Tangible Fixed Assets</u>			
Freehold Property	13	457,881	457,881
Fixtures & Fittings	13	5,365	6,355
<u>Investments</u>	14	136,733	137,459
		<u>599,979</u>	<u>601,695</u>
CURRENT ASSETS			
Debtors & Prepayments	15	7,151	11,741
Cash at Bank & In Hand		29,971	29,118
		<u>37,122</u>	<u>40,859</u>
CREDITORS FALLING DUE WITHIN ONE YEAR			
Creditors & Accruals	16	(24,592)	(13,001)
		<u>(24,592)</u>	<u>(13,001)</u>
NET CURRENT ASSETS			
		<u>12,530</u>	<u>27,858</u>
CREDITORS FALLING DUE WITHIN MORE THAN ONE YEAR			
Rental Deposit Account		8,750	8,750
Deposit held for Tenants		(8,750)	(8,750)
		<u>-</u>	<u>-</u>
NET ASSETS			
		<u>612,509</u>	<u>629,553</u>
FUNDS			
Restricted funds	18	2,150	-
Unrestricted funds			
<i>Unrestricted - Designated Funds</i>	18	589,146	599,471
<i>Unrestricted - General Funds</i>	18	21,213	30,082
Total funds		<u>612,509</u>	<u>629,553</u>

Approved by the Trustees on2022 and signed on their behalf by:

Susheel Chumber (Branch Chairman).-----
Alexander Cheremukhin (Branch Treasurer).

1) ACCOUNTING POLICIES

a) Basis for accounts preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties (including Covid) about the charity's ability to continue as a going concern.

The charity is a Public Benefit entity.

b) Income

Income from donations

Income from donations is included in income when it is receivable, except as follows:

- (i) When donors specify that donations given to the charity must be used in future accounting periods:
- (ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies

Income from legacies is recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable Activities

Expenditure consists of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Publicity

Publicity costs itemised under note 9 below, are not for raising funds, but to raise awareness of our availability to those in distress and for recruiting potential volunteers.

Governance Costs

Expenditure includes those costs associated with meeting the constitutional and statutory requirements of the charity. They have been included within charitable activities in accordance with the SORP.

1) ACCOUNTING POLICIES (Continued).

d) Assets

Tangible Fixed Assets

Expenditure on tangible assets is capitalised if the cost of any item exceeds £3,000. Fixed assets are held at cost and include full costs of mixed use property when the fair value of the investment property component cannot be measured reliably.

Investments

Investments are stated at market value. Unrealised & realised gains / losses are shown separately in the Statement of Financial Activities.

Depreciation Policy

Fixed assets held for use by the charity are depreciated at annual rates calculated to spread the cost (less anticipated residual value) over its expected life.

The following rates are currently used:

Fixtures & fittings 10% straight line basis.

No depreciation has been charged on freehold property as the trustee board considered that the property is maintained to a sufficiently high standard that no diminution in the value has taken place. The trustees consider the estimated residual value of freehold property is not materially different to the carrying value.

e) Debtors

Debtors are measured at their recoverable amount, or in the case of prepayments, as the amount the charity has paid in advance for goods and services it will receive.

f) Creditors

Creditors are measured as the amounts owed by the charity, including amounts owed for goods and services received but not paid for by the balance sheet date.

g) Funds

Restricted funds

Can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

Unrestricted - Designated funds

Are funds without any restrictions, e.g. raised by general fundraising or coming from general donations, set aside by the trustees for general (e.g. to cover operational expenses) or specific future purposes (e.g. projects, specific risks).

Unrestricted - General funds

Are funds in excess of Restricted and Designated funds as described above. Such funds can be used at the discretion of the trustees in accordance with the charitable objects.

DETAILS OF ITEMS IN STATEMENT OF FINANCIAL ACTIVITIES & BALANCE SHEET

INCOME	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
2 DONATIONS - GENERAL				
Donations from Individuals	1,702	-	1,702	11,499
Donations from Trusts	2,454	-	2,454	5,395
Donations from Churches	100	-	100	1,028
Donations from Clubs etc.	10,220	-	10,220	200
Donations from Companies	1,150	2,150	3,300	250
Tax Repayment on Covenants/Gift Aid	-	-	-	136
	<u>15,626</u>	<u>2,150</u>	<u>17,776</u>	<u>18,508</u>
3 LOCAL AUTHORITY & PRISON GRANTS				
National Offender Management Service	914	-	914	4,853
	<u>914</u>	<u>-</u>	<u>914</u>	<u>4,853</u>
4 INCOME FROM INVESTMENTS				
Rent Received	17,500	-	17,500	17,500
Bank Interest Received	2	-	2	8
	<u>17,502</u>	<u>-</u>	<u>17,502</u>	<u>17,508</u>
5 INCOME FROM OTHER TRADING ACTIVITIES				
Miscellaneous Fund Raising	2,180	-	2,180	2,517
	<u>2,180</u>	<u>-</u>	<u>2,180</u>	<u>2,517</u>
TOTAL INCOME	<u>36,222</u>	<u>2,150</u>	<u>38,372</u>	<u>43,386</u>

EXPENDITURE	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
6 PREMISES EXPENDITURE				
Water and Sewerage	388	-	388	540
Housekeeping	2,892	-	2,892	2,389
Equipment	3,162	-	3,162	795
Repairs, Maintenance & Health & Safety	3,269	-	3,269	4,288
Gas & Electricity	2,139	-	2,139	2,569
Insurance	4,160	-	4,160	3,325
Rent and Rates	2,121	-	2,121	1,987
	<u>18,131</u>	<u>-</u>	<u>18,131</u>	<u>15,893</u>
7 CONTRIBUTIONS TO CENTRAL FUNDS				
On income	1,253	-	1,253	1,735
On reserves	19,253	-	19,253	7,817
	<u>20,506</u>	<u>-</u>	<u>20,506</u>	<u>9,552</u>
8 OPERATIONAL EXPENSES				
Postage	146	-	146	234
Volunteers Expenses	3,218	-	3,218	2,021
Taxis	1,645	-	1,645	607
Printing and Stationery	200	-	200	51
Telephone	4,533	-	4,533	4,520
Training	-	-	-	144
Trustee Expenses	154	-	154	102
	<u>9,896</u>	<u>-</u>	<u>9,896</u>	<u>7,679</u>
9 PUBLICITY EXPENSES				
Publicity and Outreach	401	-	401	218
10 GOVERNANCE COSTS				
Independent Examination	1,230	-	1,230	1,140
Reporting Expenses	136	-	136	-
	<u>1,366</u>	<u>-</u>	<u>1,366</u>	<u>1,140</u>
11 SUNDRY EXPENSES				
Depreciation	990	-	990	990
Miscellaneous Expenses	3,355	-	3,355	1,743
	<u>4,345</u>	<u>-</u>	<u>4,345</u>	<u>2,733</u>
EXPENDITURE ON CHARITABLE ACTIVITIES	<u>54,645</u>	<u>-</u>	<u>54,645</u>	<u>37,215</u>
12 EXPENDITURE ABOVE IS STATED AFTER CHARGING:			Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
Independent Examination			1,230	1,140
Depreciation			990	990
Trustees' travel expenses			154	102
(2 Trustees were reimbursed during the year (2021: 3)			<u>154</u>	<u>102</u>

13 TANGIBLE FIXED ASSETS	Freehold Property	Fixtures / Fittings & Equipment	Total
	£	£	£
COST			
Balance at 01.04.2021	457,881	18,955	476,836
Balance at 31.03.2022	<u>457,881</u>	<u>18,955</u>	<u>476,836</u>
DEPRECIATION			
Balance at 01.04.2021	-	12,600	12,600
Charge for year	-	990	990
Balance at 31.03.2022	<u>-</u>	<u>13,590</u>	<u>13,590</u>
NET BOOK VALUE			
At 31.03.2021	<u>457,881</u>	<u>6,355</u>	<u>464,236</u>
At 31.03.2022	<u>457,881</u>	<u>5,365</u>	<u>463,246</u>

14 FIXED ASSET INVESTMENTS	Total Funds Year ended 31 March 2022	Total Funds Year ended 31 March 2021
	£	£
Market value at start of year	137,459	110,644
Net gain / (loss) on revaluation	<u>(726)</u>	<u>26,815</u>
Market value at end of year	136,733	137,459

Analysis of Investments by type

	£	£
- Investments listed on a recognised stock exchanges	136,733	137,459

Analysis of Skandia Collective Investment Account

	£	£
Aegon Ethical Corporate Bond Acc	12,141	12,839
Aegon Ethical Equity Acc	2,468	2,588
ASI Global Ethical Corporate Bond Acc	11,987	12,843
ASI Global Ethical Equity Acc	3,158	3,035
BMO Responsible Global Equity	2,237	2,106
EdenTree Responsible & Sustainable Sterling Bond Inc	11,989	12,626
FP WHEB Sustainability	8,595	8,644
Janus Henderson Global Sustainable Equity	11,420	10,675
Jupiter Ecology	19,727	19,308
Liontrust Sustainable Future Corporate Bond	12,583	13,410
Liontrust Sustainable Future Global Growth	2,199	2,153
Rathbone Ethical Bond Acc	13,099	13,920
Royal London Sustainable World Trust	22,806	21,203
Schroder QEP Global Core - U	1,408	1,205
Other non material funds	916	904
	<u>136,733</u>	<u>137,459</u>

15 DEBTORS AND PREPAYMENTS	Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
Trade debtors	399	4,989
Prepayments	6,752	6,752
	<u>7,151</u>	<u>11,741</u>

16 CREDITORS & ACCRUALS	Total Funds Year ended 31 March 2022 £	Total Funds Year ended 31 March 2021 £
Trade creditors	2,339	1,910
Accruals & deferred income	22,253	11,091
	<u>24,592</u>	<u>13,001</u>

17 MOVEMENT OF FUNDS

	1 April 2021 £	Income £	Expenditure £	Transfers and Gains £	31 March 2022 £
Restricted Funds	-	2,150	-	-	2,150
Unrestricted funds					
Designated - fixed assets	464,236	-	(990)	-	463,246
Designated - operational reserve	85,235	-	-	(9,335)	75,900
Designated - relocation reserve	50,000	-	-	-	50,000
General funds	30,082	36,222	(53,700)	8,609	21,213
Total unrestricted funds	<u>629,553</u>	<u>36,222</u>	<u>(54,690)</u>	<u>(726)</u>	<u>610,359</u>
Total funds	<u><u>629,553</u></u>	<u><u>38,372</u></u>	<u><u>(54,690)</u></u>	<u><u>(726)</u></u>	<u><u>612,509</u></u>

17 MOVEMENT OF FUNDS (continued)**Previous year**

	1 April 2020 £	Income £	Expenditure £	Transfers and Gains £	31 March 2021 £
Unrestricted funds					
Designated - fixed assets	465,226	-	(990)	-	464,236
Designated - operational reserve	90,124	-	-	(4,889)	85,235
Designated - relocation reserve	-	-	-	50,000	50,000
General funds	41,217	43,386	(36,225)	(18,296)	30,082
	<u>596,567</u>	<u>43,386</u>	<u>(37,215)</u>	<u>26,815</u>	<u>629,553</u>
	<u>596,567</u>	<u>43,386</u>	<u>(37,215)</u>	<u>26,815</u>	<u>629,553</u>

Restricted Funds

These funds can be used only for specific purpose (e.g. project) as specified by the donor or funder.

Unrestricted Funds

These funds can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds

The fixed assets designated fund represents the net book value of fixed assets held. The operational reserve is to hold the equivalent of 18 months of average operating costs to accommodate any shortfall in income or unexpected expenditure. Relocation reserve is to provide for potential change of location in case that becomes necessary.

18 NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Fixed Asset investments	Other net assets £	Total £
Restricted funds	-	-	2,150	2,150
Unrestricted funds				
Designated funds	463,246	125,900	-	589,146
General funds	-	10,833	10,380	21,213
	<u>463,246</u>	<u>136,733</u>	<u>10,380</u>	<u>610,359</u>
Total Funds	<u>463,246</u>	<u>136,733</u>	<u>12,530</u>	<u>612,509</u>

Previous year

	Tangible fixed assets £	Fixed Asset investments	Other net assets £	Total £
Unrestricted funds				
Designated funds	464,236	135,235	-	599,471
General funds	-	2,224	27,858	30,082
	<u>464,236</u>	<u>137,459</u>	<u>27,858</u>	<u>629,553</u>
Total Funds	<u>464,236</u>	<u>137,459</u>	<u>27,858</u>	<u>629,553</u>

BRISTOL SAMARITANS

England & Wales - Charity number 1168123

Accounts

BRISTOL SAMARITANS
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Charity Registration Number 1168123

BRISTOL SAMARITANS

**FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

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The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the period ended 31st March 2021.

1) OBJECTIVES AND ACTIVITIES

HISTORY

Samaritans was founded in 1953 to offer sympathetic, caring and confidential support at any time to anyone feeling suicidal or in despair. There are 201 branches across the United Kingdom, the Channel Islands, the Isle of Man and the Republic of Ireland. These branches are maintained and run by over 20,000 volunteers. Until 2016 most branches were financially independent and raised funds for their running costs and managed reserves. From 2016 branches had the option to remain independent or merge with the central charity. Bristol Samaritans volunteers voted to remain independent, which led to the incorporation of the new charity, registered number 1168123. However, the charity remains very closely affiliated with the central Samaritans, adopts all the policies and procedures developed by the Central Office, and pays annual contribution.

SAMARITANS VISION, MISSION AND VALUES

Samaritans' vision is that fewer people die by suicide. We work to achieve this vision by making it our mission to alleviate emotional distress and reduce the incidence of suicidal feelings and suicidal behaviour.

We are committed to the following values:

- Listening
- Confidentiality
- Being non-judgemental
- Human contact
- People making their own decisions

VOLUNTEERS

The Branch is staffed entirely by volunteers, whose numbers increased up to about 210. Volunteers are on duty for periods on average of 4 hours per week.

WORK IN PRISONS

Because of the number of prisoners who take their own life, the prison authorities welcome the presence of Samaritans in prisons. The organisation trains suitable prisoners who act as listeners to other prisoners. Due to the turnover of prisoners ending their sentences, this is very much an ongoing process, however due to Covid restrictions it was significantly reduced.

BRANCH INSPECTIONS AND QUALITY ASSURANCE

The branch continuously evaluates and seeks to improve its performance. Every 3 years, the branch is "visited" by a panel of experienced volunteers appointed by and reporting to the Samaritans Trustees in order to ensure compliance with policies and procedures, share good practice and review the branch's development plan. The last visits took place in July 2018 with very positive outcomes.

RISK MANAGEMENT

The risk register is reviewed and updated annually by the trustees, most recently in May 2020 and May 2021. Risks are categorised under the headings Governance and Management, Financial Legal and Regulatory, Operational and Safety and Security. The scale of risk is evaluated and mitigation plan is established.

Key risks requiring trustees' attention are:

4.10 If there is inappropriate release of confidential information then this may potentially cause problems for volunteers, callers and also reputation damage. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: Volunteers may not always appreciate and stick to the rules on giving out details such as phone numbers. Confidentiality is emphasised repeatedly in SIT1. Volunteers are regularly reminded of the rules and notices and other sources of information reinforce this.

5.3 If branch does not comply with Fire, Theft, Health and Safety regulations then there may be a potential for loss of life, injury or financial loss to volunteers and callers; interruption to the service; also implications for Employers' and Public Liability. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: We are required to carry out a formal Fire and a Health and Safety Risk Review to ensure all appropriate measures to prevent, or at least minimise, fire risks have been identified and implemented. An assessment has been carried out by a professional fire fighter and actions taken to comply with the findings. This is reviewed at regular intervals.

6.0 If the branch does not have arrangements in place for volunteers working safely in the branch during Coronavirus period then there will be a risk of serious illness and possible loss of life volunteers and potential interruption to the service; also, implications for Employers' and Public Liability. Risk is considered as *unlikely* but *catastrophic impact*. *Mitigation plan*: Samaritans Central Office have produced a Risk Assessment Addendum for safe working in the branch during the Coronavirus period which the branch has adopted and implemented.

Risks are covered by insurance through the Samaritan standard insurance policy, which includes business interruption insurance to cover the cost of hiring temporary premises etc. The office and operations rooms all have key code locks on them.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**(a) Callers and Contacts.**

The total number of contacts with members of the public were (calendar years):

	<u>2020</u>	<u>2019</u>
By telephone	20,475	25,347
Face to face in Branch	71	412
E-mail contacts	9,235	4,555
SMS text contacts	8,538	9,233
Face to face in prisons	n/a	602
<i>Total Callers</i>	<i>38,319</i>	<i>40,149</i>

The drop in telephone contacts is explained by impact of Covid on both callers and Volunteers, many of which had to isolate. It also meant that the Branch was closed for face to face visits during the year, as well as Prison scheme remained effectively suspended.

Central Charity also decided to terminate SMS service, so we don't expect these type of contacts in future.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

(b) Outreach to the General Public

As the pandemic unravelled, we have had to stop all outreach activities, effectively putting on hold programmes like PSHE lessons in schools, public talks to adult groups about our work, collaboration with the Suicide Prevention Audit Group in Bristol.

We have remained a part of an ongoing national project working with Network Rail, which seeks to train rail staff to help them recognise suicidal behaviour and to take the appropriate measures.

Our main partnerships which work on a referral scheme with CRUSE Bereavement Care, with patients being discharged from hospitals, and the DWP in Bristol and N Somerset, continue to operate and remained very helpful to many vulnerable people in the community.

Our longstanding relationship with HMP Bristol and HMP Eastwood Park continues, but was also significantly affected by Covid restrictions. Prisons visits have been temporarily suspended, but there is no change to longer term plans, and the operations are expected to resume when it's safe to do so.

(c) Fund Raising Events

We see fund raising events not only as a way to support our work but to show people that we are approachable. Some private donors will actually talk to us about their trouble and we can explain what we can offer them should they call us. Fund raising remains an important part of our work as we have to cover branch expenses every month.

Due to pandemic, we were very limited in centrally led fundraising activities and had to mainly rely on individual supporters and volunteers taking initiative and raising funds or donating directly through fundraising services.

There are plans to reactivate fundraising events, like Dragon Boat Racing, as soon as restrictions are lifted and branch leadership are confident in participants safety.

However, due to substantial level of reserves, Trustees decided not to run the Annual Appeal this year.

(d) Other significant events

During the last year, two significant challenges clearly manifested themselves, forcing us to consider the way forward for the branch.

Firstly, the changes in the Bristol City Council's policy to reduce the access of vehicles in the city centre, and its emphasis on changing the use and environment of the district from commercial to entertainment mean it is impossible to park near the branch, but also even taxis cannot get to the Branch, making a walk inevitable. This, along with very limited and inconvenient parking arrangement, proves particularly problematic for volunteers with disabilities and poses overall concerns about volunteers' safety at night.

Secondly, the decision by SCO that Samaritans must significantly expand in order to cope with existing caller traffic, and the projected addition of the Webchat Service. This will entail a revision of how we use our existing space. Any re-organisation must bear in mind our requirement for equality, disabled access being particularly pertinent, along with the operational requirements, including noise levels in the ops room.

2) ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE (Continued)

A team is appointed to investigate the options and possibilities open to us to meet these challenges. Their brief includes proposals to assess and compare options of retaining existing premises with outline recommendations of cost of any required refurbishing versus potential re-location, with considered alternative premises, their location, costs of the move and refurbishment of each considered location, and a list of pro's and cons and their associated costs. Although this work is far from any conclusions, Trustees decided to create dedicated Relocation reserve in case such a scenario appears more attractive.

(e) Plans for the future

Due to the exceptional current circumstances, related to the impact of the COVID-19 virus, the main priority is to ensure continuity of the ever more valuable and demanded service to the increasing vulnerable part of the community, at the same time safeguarding volunteers' wellbeing and minimising the risks they need to take to perform their duties. Government advise is continuously monitored and is being strictly adhered to.

During last year, the Branch was due to select new Director. This is a regular procedure, repeating every 3 years. It is coordinated by Regional Director and based on extensive consultation with volunteers of the Branch. However last year's effort failed to secure a candidate, and previous Director agreed to continue for another year. It means the process needs to be repeated this year and must result in the appointment of a new Director.

3) FINANCIAL REVIEW

FINANCIAL POLICIES

The Branch Accounts must comply with statutory requirements and with the branch constitution.

Reserves and Investment Policy

Financial Policies and Procedures, approved by Trustees in May 2017 and reviewed in March 2021 specify the following key principles in relation to Reserves and Investment:

- (1) The income of the charity is intended to be spent to meet the objects of the charity within a reasonable timeframe.
- (2) **Restricted funds** will be held separately from the rest of the funds and will be only used in accordance with restrictions as per the contract agreement with the fund provider(s).
- (3) It is accepted that the income and expenditure of the charity will inevitably fluctuate and that some level of reserves should be held so that the operations of the charity are not adversely affected by such fluctuations; the designated **Operational Reserve**. The limits are not fixed but relate to general economic conditions. At present the economy is performing poorly, full impact of COVID-19 is still hard to predict. The level of donations is expected to fall significantly. At the same time, rental income is expected to remain stable, and there is sufficient government support available. As a result, it will be appropriate for the General Reserve to remain larger than under more favourable economic conditions, i.e. 18 months operating expense budget. Based on average monthly spending in the last 3 years, this would be £85,235.
- (4) In line with ongoing assessment of current and alternative Branch locations, Trustees decided to form specific **Relocation reserve** of £50,000 (with upper limit of £200,000).
- (5) The charity retains the right to create further designated reserves for specific purposes. At present there are no other foreseeable areas where such specific reserves are appropriate.
- (6) **Free Funds**, which are the excess of total funds held by the charity after providing for the restricted funds, general and specific reserves described above, were £30,082 as at 31.03.2021

The Trustee Board considers it would be prudent to keep at least 3 months operating costs in the readily available form, i.e. deposit account at Barclays bank to ensure that, even in the event of a significant fall in donations or a sudden problem with its premises, the branch could have sufficient cash flow to continue to operate smoothly without withdrawing long term investments.

3) FINANCIAL REVIEW (Continued)

FINANCIAL POLICIES (Continued)

Custodian Trustees.

In order to obviate the need to alter the names of the Trustees of the Building, as changes in the Trustees occur, Samaritans Incorporated, Company Registration 757372, used to act as Custodian Trustee to the building owned by the old charity number 242320, however this has changed with incorporation into CIO and there are no Custodian Trustees to the new Charity number 1168123.

Investment Powers & Restrictions.

The Charity's constitution places no restrictions on the investment powers of Trustees.

Financial Controls

The Trustees believe that existing controls are adequate to safeguard the assets of the charity.

Payments to Trustees

No remuneration was paid to any of the Trustees. All Trustees have duties as active Samaritan Volunteers, (including listening and / or management roles). During the period, 3 Trustees (2020: 2 Trustees) were reimbursed for expenses in performing duties as a Trustee, amounting to £102 (2020: £101).

RESULTS FOR THE PERIOD

Income from all sources, excluding the un-realised gain on investment assets, remained very similar to previous year at £43,386, out of which sustainable rent income from The Burger Theory is 40% at £17,500.

Considering the level of reserves, the Trustees made the decision not to run the Annual Appeal, which used to be a traditional source of income, for the fourth year in a row. However this remains a potential source of additional income should the Branch need to raise funds for some purpose, e.g. relocation.

General donations in this period amounted to £18,508, including Gift Aid. It is significantly higher than in previous reporting period due to two very generous donations from an individual and a trust. Otherwise level of donations continued to decline, as well as fundraising, which was very limited due Covid related restrictions and dropped from £10,019 in previous year to very modest £2,517. In such circumstances we ever more rely on continuous support from our regular donors, some of whom have made monthly donations for many years. Others raise funds at their own life events. Such support is invaluable.

Another significant source of income is the performance of Old Mutual Wealth Investment account, which is allocated to Ethical bonds as advised by the Branch's financial advisors Crystal Wealth Management. It's value grew for £26,815 due to post Covid economic recovery.

It is worth reminding, however, that this source of income is heavily dependent on macro-economic trends and could significantly vary based on the chosen risk/benefit strategy, which for the branch has not changed and is long term low risk.

3) FINANCIAL REVIEW (Continued)

RESULTS FOR THE PERIOD (Continued).

Net expenditure (before contributions to Central Funds) in the period was also significantly affected by Covid, and appeared record low for many years at £27,664. As a consequence, the Branch has strengthened its financial position, liquid funds have increased to substantial £166,577, which is more than enough to guarantee operational stability for years to come, unless there are radical changes required. As mentioned previously, there is an ongoing review of premises' fitness for the future, which might result in necessity to reallocate. The likelihood of such an outcome is hard to predict, but the Trustees considered prudent to create a dedicated reserve for such a purpose at £50,000.

In adherence with the updated Branch's Reserves Policy the designated operational (previously general) reserve was decreased by £4,889 to £85,235 which is equivalent to the 18 months of operating budget (average actuals for the last 3 years are used to estimate operating budget, including all the expense categories mentioned in Notes 6 to 11 of the financial statements).

4) STRUCTURE, GOVERNANCE AND MANAGEMENT

As a means of induction new trustees are provided with an information pack and are required to complete on-line training to cover their role as trustee. Information provided includes the Charity Commission publication CC3 (a) describing the responsibilities of charity trustees, and details of the constitution and governance required, which is specific to their branch. The on-line training package is easily available on-line and has been designed specifically by the Samaritans General Office with all the needs of trustees in mind.

ORGANISATION OF THE BRISTOL BRANCH

The Branch operates from a building that it owns at, 37 St Nicholas Street, in the centre of Bristol. This is staffed by the Volunteers 24 hours a day (with minor exceptions) and 7 days a week throughout the year. Calls are taken on the telephone, by email and face to face in the interview room. In addition mobile phone texting service is operated for users. Days are divided into six shifts, each shift having a leader. Phone calls are made to the National number, and they are automatically directed to a branch which has a phone line available at that time. Teams of prisoner listeners have been trained at two prisons, which are managed by Volunteers from the branch.

Bristol Samaritans is financially self-supporting Charity. The Bristol Branch has adopted the model constitution for affiliated branches, with minor amendments. It is managed by a Director and Trustee Board. The Director is responsible for matters relating to callers and Volunteers, as well as the general administration of the Branch. The Trustee Board is responsible for raising funds and providing the facilities to enable the Director to perform the role adequately. The Director is chosen by a process of consultation with Volunteers and by a special sub-committee, and is required to serve for a maximum of three years. The Trustees are elected at Annual General Meetings and serve for a maximum period of six years.

The Director appoints Deputy Directors for each of the major functions. Currently there are Deputies covering each of the following:

Training, Mentoring, Volunteer Support, Caller Support, Communications & IT, Schools, Prisons.

In addition there is a dedicated Branch Outreach Officer and a Branch Fundraising Officer appointed to drive respective areas.

REMUNERATION POLICY

As all the activities are performed by volunteers only, there are no employees. As a consequence no remuneration is being paid and there is no policy on this matter.

5) RESPONSIBILITIES OF TRUSTEES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

Mr B. Gilbert

Director and Chair of Trustee Board

6) REFERENCE AND ADMINISTRATIVE DETAILS

LEGAL STATUS

The Samaritans of Bristol is a Registered charity, with charity registration number 1168123
It is an Charitable Incorporated Organisation (CIO) governed by constitution adopted at incorporation
on 7th July 2016.

Trustees are responsible for all the affairs of the Charity and may for that purpose exercise all the
powers of the Charity.

Associated names to Bristol Samaritans are:

The Samaritans of Bristol
The Samaritans Bristol Branch.

OFFICERS AND PROFESSIONAL ADVISERS

The Trustees

Bernie Gilbert	(Director and Chair)
Alex Cheremukhin	(Branch Treasurer)
Robert Morgan	(Branch Secretary)
Maggie Cameron	
Alan Crawford	
Jeff Evans	
David Parker	- appointed November 2020

Registered Office 37, St Nicholas Street
Bristol, BS1 1TP.

Independent Examiner Joshua Kingston BSc ACA
Burton Sweet Ltd
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

**Bankers and other Financial
Advisers** Barclays Bank plc
54, Lombard St
London EC3P 3AH.

Crystal Wealth Management
19, Portland Square
Bristol BS2 8SJ.

I report to the trustees on my examination of the accounts of Bristol Samaritans (the Charity) for the year ended 31 March 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Joshua Kingston BSc ACA
Burton Sweet Ltd
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol
BS48 1UR

Date: -----

	NOTE NO	Total Funds Year ended 31 March 2021 £	Total Funds Year ended 31 March 2020 £
Income from:			
<u>Donations and legacies</u>			
Donations	2	18,508	10,729
Local Authority & Prison Grants	3	4,853	4,924
Total Donations and Legacies		<u>23,361</u>	<u>15,653</u>
<u>Investments</u>	4	17,508	17,546
<u>Other trading activities</u>	5	2,517	10,059
Total Income		<u>43,386</u>	<u>43,258</u>
Expenditure on:			
<u>Charitable Activities</u>			
Premises Expenditure	6	15,893	36,403
Contributions to Central Funds	7	9,552	4,661
Operational Expenses	8,9,10	9,037	15,894
Sundry Expenses	11	2,733	3,125
Total Charitable Activities		<u>37,215</u>	<u>60,083</u>
<u>Raising Funds</u>		-	53
Total Expenditure		<u>37,215</u>	<u>60,136</u>
Other recognised gains / (losses)			
Gains / (losses) on Investments	14	26,815	(2,228)
Net Income/(expenditure)		<u>32,986</u>	<u>(19,106)</u>
Net Movement in Funds		32,986	(19,106)
Reconciliation of Funds			
Total Funds Brought Forward		596,567	615,673
Total Funds Carried Forward	17	<u>629,553</u>	<u>596,567</u>

All movements in funds in the current and prior years were in unrestricted funds

BRISTOL SAMARITANS

BALANCE SHEET
AS AT 31 MARCH 2021

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		31 March 2021		31 March 2020	
	NOTE NO	£	£	£	£
FIXED ASSETS					
<u>Tangible Fixed Assets</u>	13				
Freehold Property			457,881		457,881
Fixtures & Fittings			6,355		7,345
<u>Investments</u>	14		137,459		110,644
			<u>601,695</u>		<u>575,870</u>
CURRENT ASSETS					
Debtors & Prepayments	15		11,741		13,486
Cash at Bank & In Hand			29,118		20,490
			<u>40,859</u>		<u>33,976</u>
CREDITORS FALLING DUE WITHIN ONE YEAR					
Creditors & Accruals	16		(13,001)		(13,029)
			<u>(13,001)</u>		<u>(13,029)</u>
NET CURRENT ASSETS					
			<u>27,858</u>		<u>20,947</u>
CREDITORS FALLING DUE WITHIN MORE THAN ONE YEAR					
Rental Deposit Account			8,750		8,500
Deposit held for Tenants			(8,750)		(8,750)
			-		(250)
NET ASSETS					
			<u>629,553</u>		<u>596,567</u>
FUNDS					
Unrestricted funds					
<i>Unrestricted - Designated Funds</i>	18		599,471		555,350
<i>Unrestricted - General Funds</i>	18		30,082		41,217
Total funds			<u>629,553</u>		<u>596,567</u>

Approved by the Trustees on2021 and signed on their behalf by:

Bernard Gilbert (Branch Chairman).-----
Alexander Cheremukhin (Branch Treasurer).

1) ACCOUNTING POLICIES

a) Basis for accounts preparation

The financial statements have been prepared under the historical cost convention (except that investments are held at fair value) in accordance with applicable United Kingdom Accounting Standards, the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102) based thereon.

The trustees consider that there are no material uncertainties (including Covid) about the charity's ability to continue as a going concern.

The charity is a Public Benefit entity.

b) Income

Income from donations

Income from donations is included in income when it is receivable, except as follows:

- (i) When donors specify that donations given to the charity must be used in future accounting periods:
- (ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies

Income from legacies is recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes attributable VAT which cannot be recovered.

Charitable Activities

Expenditure consists of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Publicity

Publicity costs itemised under note 9 below, are not for raising funds, but to raise awareness of our availability to those in distress and for recruiting potential volunteers.

Governance Costs

Expenditure includes those costs associated with meeting the constitutional and statutory requirements of the charity. They have been included within charitable activities in accordance with the SORP.

d) Assets

Tangible Fixed Assets

Expenditure on tangible assets is capitalised if the cost of any item exceeds £3,000. Fixed assets are held at cost and include full costs of mixed use property when the fair value of the investment property component cannot be measured reliably.

1) ACCOUNTING POLICIES (Continued).

Investments

Investments are stated at market value. Unrealised & realised gains / losses are shown separately in the Statement of Financial Activities.

Depreciation Policy

Fixed assets held for use by the charity are depreciated at annual rates calculated to spread the cost (less anticipated residual value) over its expected life.

The following rates are currently used:

Fixtures & fittings 10% straight line basis.

No depreciation has been charged on freehold property as the trustee board considered that the property is maintained to a sufficiently high standard that no diminution in the value has taken place. The trustees consider the estimated residual value of freehold property is not materially different to the carrying value.

e) Debtors

Debtors are measured at their recoverable amount, or in the case of prepayments, as the amount the charity has paid in advance for goods and services it will receive.

f) Creditors

Creditors are measured as the amounts owed by the charity, including amounts owed for goods and services received but not paid for by the balance sheet date.

g) Funds

Restricted funds

Can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

Unrestricted - Designated funds

Are funds without any restrictions, e.g. raised by general fundraising or coming from general donations, set aside by the trustees for general (e.g. to cover operational expenses) or specific future purposes (e.g. projects, specific risks).

Unrestricted - General funds

Are funds in excess of Restricted and Designated funds as described above. Such funds can be used at the discretion of the trustees in accordance with the charitable objects.

DETAILS OF ITEMS IN STATEMENT OF FINANCIAL ACTIVITIES & BALANCE SHEET

INCOME	Total Funds Year ended 31 March 2021 £	Total Funds Year ended 31 March 2020 £
2 DONATIONS - GENERAL		
Donations from Individuals	11,499	4,631
Donations from Trusts	5,395	1,789
Donations from Churches	1,028	325
Donations from Clubs etc.	200	1,476
Donations from Companies	250	2,286
Tax Repayment on Covenants/Gift Aid	136	222
	<u>18,508</u>	<u>10,729</u>
3 LOCAL AUTHORITY & PRISON GRANTS		
National Offender Management Service	4,853	4,924
	<u>4,853</u>	<u>4,924</u>
4 INCOME FROM INVESTMENTS		
Rent Received	17,500	17,500
Bank Interest Received	8	46
	<u>17,508</u>	<u>17,546</u>
5 INCOME FROM OTHER TRADING ACTIVITIES		
Balloon Fiesta	-	20
Dragon Boat Racing	-	20
Miscellaneous Fund Raising	2,517	10,019
	<u>2,517</u>	<u>10,059</u>
TOTAL INCOME	<u>43,386</u>	<u>43,258</u>

EXPENDITURE	Total Funds Year ended 31 March 2021 £	Total Funds Year ended 31 March 2020 £
6 PREMISES EXPENDITURE		
Water and Sewerage	540	594
Housekeeping	2,389	2,800
Equipment	795	1,781
Repairs, Maintenance & Health & Safety	4,288	22,787
Gas & Electricity	2,569	3,230
Insurance	3,325	3,140
Rent and Rates	1,987	2,071
	<u>15,893</u>	<u>36,403</u>
7 CONTRIBUTIONS TO CENTRAL FUNDS		
On income	1,735	2,031
On reserves	7,817	2,630
	<u>9,552</u>	<u>4,661</u>
8 OPERATIONAL EXPENSES		
Postage	234	175
Volunteers Expenses	2,021	7,392
Taxis	607	934
Printing and Stationery	51	632
Telephone	4,520	4,614
Training	144	426
Trustee Expenses	102	101
	<u>7,679</u>	<u>14,274</u>
9 PUBLICITY EXPENSES		
Publicity and Outreach	218	544
10 GOVERNANCE COSTS		
Independent Examination	1,140	1,024
Reporting Expenses	-	52
	<u>1,140</u>	<u>1,076</u>
11 SUNDRY EXPENSES		
Depreciation	990	990
Miscellaneous Expenses	1,743	2,135
	<u>2,733</u>	<u>3,125</u>
EXPENDITURE ON CHARITABLE ACTIVITIES	<u>37,215</u>	<u>60,083</u>
12 EXPENDITURE ABOVE IS STATED AFTER CHARGING:	Total Funds Year ended 31 March 2021 £	Total Funds Year ended 31 March 2020 £
Independent Examination	1,140	1,024
Depreciation	990	990
Trustees' travel expenses	102	101
(3 Trustees were reimbursed during the year (2020: 2)	<u>2,232</u>	<u>2,115</u>

13 TANGIBLE FIXED ASSETS	Freehold Property	Fixtures / Fittings & Equipment	Total
	£	£	£
COST			
Balance at 01.04.2020	457,881	18,955	476,836
Balance at 31.03.2021	457,881	18,955	476,836
DEPRECIATION			
Balance at 01.04.2020	-	11,610	11,610
Charge for year	-	990	990
Balance at 31.03.2021	-	12,600	12,600
NET BOOK VALUE			
At 31.03.2020	457,881	7,345	465,226
At 31.03.2021	457,881	6,355	464,236

14 FIXED ASSET INVESTMENTS	Total Funds Year ended 31 March 2021 £	Total Funds Year ended 31 March 2020 £
Market value at start of year	110,644	112,872
Net gain / (loss) on revaluation	26,815	(2,228)
Market value at end of year	137,459	110,644

Analysis of Investments by type

- Investments listed on a recognised stock exchanges	£ 137,459	£ 110,644
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Analysis of Skandia Collective Investment Account

	£	£
Aegon Ethical Corporate Bond Acc	12,839	-
Aegon Ethical Equity Acc	2,588	-
ASI Global Ethical Corporate Bond Acc	12,843	-
ASI Global Ethical Equity Acc	3,035	-
BMO Responsible Global Equity	2,106	-
EdenTree Responsible & Sustainable Sterling Bond Inc	12,626	11,544
FP WHEB Sustainability	8,644	6,026
Janus Henderson Global Sustainable Equity	10,675	7,264
Jupiter Ecology	19,308	12,750
Kames Ethical Corporate Bond-U	-	12,083
Liontrust Sustainable Future Corporate Bond	13,410	12,076
Liontrust Sustainable Future Global Growth	2,153	-
Rathbone Ethical Bond Acc	13,920	12,560
Royal London Sustainable World Trust	21,203	16,526
Schroder QEP Global Core - U	1,205	-
Standard Life Ethical Corporate Bond-U	-	11,981
Other non material funds	904	7,834
	137,459	110,644

15 DEBTORS AND PREPAYMENTS	Total Funds		Total Funds
	Year ended		Year ended
	31 March		31 March
	2021		2020
	£		£
Trade debtors	4,989		7,330
Prepayments	6,752		6,156
	<u>11,741</u>		<u>13,486</u>

16 CREDITORS & ACCRUALS	Total Funds		Total Funds
	Year ended		Year ended
	31 March		31 March
	2021		2020
	£		£
Trade creditors	1,910		6,254
Accruals & deferred income	11,091		6,487
Other creditors	-		288
	<u>13,001</u>		<u>13,029</u>

17 MOVEMENT OF FUNDS	1 April	Income	Expenditure	Transfers	31 March
	2020	£	£	and Gains	2021
	£	£	£	£	£
Unrestricted funds					
Designated - fixed assets	465,226	-	(990)	-	464,236
Designated - operational reserve	90,124	-	-	(4,889)	85,235
Designated - relocation reserve	-	-	-	50,000	50,000
General funds	41,217	43,386	(36,225)	(18,296)	30,082
	<u>596,567</u>	<u>43,386</u>	<u>(37,215)</u>	<u>26,815</u>	<u>629,553</u>
	<u>596,567</u>	<u>43,386</u>	<u>(37,215)</u>	<u>26,815</u>	<u>629,553</u>

17 MOVEMENT OF FUNDS (continued)**Previous year**

	1 April 2019	Income	Expenditure	Transfers and Gains	31 March 2020
	£	£	£	£	£
Unrestricted funds					
Designated - fixed assets	466,216	-	(990)	-	465,226
Designated - general reserve	109,974	-	-	(19,850)	90,124
General funds	39,483	43,258	(59,146)	17,622	41,217
	<u>615,673</u>	<u>43,258</u>	<u>(60,136)</u>	<u>(2,228)</u>	<u>596,567</u>
	<u>615,673</u>	<u>43,258</u>	<u>(60,136)</u>	<u>(2,228)</u>	<u>596,567</u>

Unrestricted Funds

These funds can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds

The fixed assets designated fund represents the net book value of fixed assets held. The operational reserve is to hold the equivalent of 18 months of average operating costs to accommodate any shortfall in income or unexpected expenditure. Relocation reserve is to provide for potential change of location in case that becomes necessary.

18 NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Fixed Asset investments	Other net assets	Total
	£		£	£
Unrestricted funds				
Designated funds	464,236	135,235	-	599,471
General funds	-	2,224	27,858	30,082
	<u>464,236</u>	<u>137,459</u>	<u>27,858</u>	<u>629,553</u>
Total Funds	<u>464,236</u>	<u>137,459</u>	<u>27,858</u>	<u>629,553</u>

Previous year

	Tangible fixed assets	Fixed Asset investments	Other net assets	Total
	£		£	£
Unrestricted funds				
Designated funds	465,226	90,124	-	555,350
General funds	-	20,520	20,697	41,217
	<u>465,226</u>	<u>110,644</u>	<u>20,697</u>	<u>596,567</u>
Total Funds	<u>465,226</u>	<u>110,644</u>	<u>20,697</u>	<u>596,567</u>